



Government-Wide Support

STATE OF HAWAII
PROGRAM TITLE:

GOVERNMENT-WIDE SUPPORT

VARIANCE REPORT

REPORT V61
11/24/05

PROGRAM-ID:

PROGRAM STRUCTURE NO: **11**

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES												
OPERATING COSTS												
POSITIONS	1,668.0	1,535.0	- 133.0	8	1,715.0	1,539.5	- 175.5	10	1,715.0	1,705.0	- 10.0	1
EXPENDITURES	1,291,151	1,301,547	10,396	1	400,779	383,792	- 16,987	4	1,206,047	1,211,026	4,979	
TOTAL COSTS												
POSITIONS	1,668.0	1,535.0	- 133.0	8	1,715.0	1,539.5	- 175.5	10	1,715.0	1,705.0	- 10.0	1
EXPENDITURES	1,291,151	1,301,547	10,396	1	400,779	383,792	- 16,987	4	1,206,047	1,211,026	4,979	
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. AV ANNUAL RATE OF RETURN ON INVESTMENTS					2.28	2.53			2.37	3.35		
2. AV# BUS DAYS PROCESS REFUND - RESDT PAPER RETURNS					15	22	+ 7	47	15	19	+ 4	27

VARIANCE REPORT NARRATIVE
FY 05 and FY 06

PROGRAM TITLE: GOVERNMENT-WIDE SUPPORT

11

Part I - EXPENDITURES AND POSITIONS

The position variance in the Government-Wide Support Program area for FY 05 can be attributed to position vacancies resulting from normal attrition, and fiscal restraints.

The position variance for the first quarter of FY 06 is due to vacancies.

Part II - MEASURES OF EFFECTIVENESS

See lowest level programs for explanation of variances.

STATE OF HAWAII
PROGRAM TITLE:

EXEC DIRECTN, COORD, & POLICY DEVELOPMENT

VARIANCE REPORT

REPORT V61
11/22/05

PROGRAM-ID:

PROGRAM STRUCTURE NO: **1101**

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES												
OPERATING COSTS												
POSITIONS	147.0	139.0	- 8.0	5	145.0	140.0	- 5.0	3	145.0	145.0		
EXPENDITURES	335,119	368,344	33,225	10	98,416	91,588	- 6,828	7	295,142	301,464	6,322	2
TOTAL COSTS												
POSITIONS	147.0	139.0	- 8.0	5	145.0	140.0	- 5.0	3	145.0	145.0		
EXPENDITURES	335,119	368,344	33,225	10	98,416	91,588	- 6,828	7	295,142	301,464	6,322	2
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. NO OF REG VTRS WHO VTE AS % OF REG VOTERS					90	66	- 24	27				

Intermediate Level Program
No Narrative
(See Lowest Level Programs for Explanation of Variances)

STATE OF HAWAII

PROGRAM TITLE:

OFFICE OF THE GOVERNOR

PROGRAM-ID:

GOV - 100

PROGRAM STRUCTURE NO: 110101

VARIANCE REPORT

REPORT V61

11/22/05

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES												
OPERATING COSTS												
POSITIONS	34.0	34.0			34.0	34.0			34.0	34.0		
EXPENDITURES	3,071	3,097	26	1	849	765	- 84	10	2,326	2,426	100	4
TOTAL COSTS												
POSITIONS	34.0	34.0			34.0	34.0			34.0	34.0		
EXPENDITURES	3,071	3,097	26	1	849	765	- 84	10	2,326	2,426	100	4

VARIANCE REPORT NARRATIVE
FY 05 and FY 06

11 01 01
GOV100

PROGRAM TITLE: Office of the Governor

PART I – EXPENDITURES AND POSITIONS

The variance of \$26,000 over budgeted amount is the result of Collective Bargaining (\$59,137) augmentation minus the budget restriction for Other Current Expenses (\$32,924). The remaining actual variance amount is \$213.00.

PART II – MEASURE OF EFFECTIVENESS

Measures to accomplish the above objectives shall include:

1. The economic well-being of the citizens as measured by standard benchmarks including gross state product, unemployment, economic growth, new business creation, immigration, per capita income, and capital formation.
2. The social well-being of the citizens as measured by standard benchmarks such as infant mortality, longevity, educational achievement, family formation, homeownership, environmental cleanliness, leisure time, charitable giving, crime statistics, and overcrowding.
3. The number of instances when Departments have worked cooperatively across departmental divisions to deliver a public service at the lowest possible cost.
4. The number of bills the Executive Branch successfully shepherds through the Legislature that reflect the priorities of the Governor and her administration.
5. The accomplishments by Departments of the goals listed in *A New Beginning*.
6. The number of media stories that accurately reflect the policies, goals and priorities of the Administration.
7. Retention, recruitment and turnover data will serve as benchmarks for State workforce programs.

The Office of the Governor continues to meet its program objectives as evidenced by the improved economic and social well being of its citizens measured through such standard benchmarks as unemployment rates (Hawaii boasts the lowest rate on any State), gross domestic product, lower rates of business failure, longevity of the population, and infant mortality.

In two areas the Office of the Governor continues to work on improvement initiatives. The first is to improve home ownership, which currently ranks at 56%. The second is student achievement. The Office will work with relevant members of the State Government, community, and Legislature to develop proposals to improve performance in these two measures.

The Office of the Governor successfully shepherded through numerous bills that reflected the priorities of the Governor and her Administration. We are hopeful that additional measures will receive favorable consideration from the Legislature during the 2006 session.

Additionally the Administration continues to share information with the media and other public information outlets and the administrative programs and policy changes it is implementing.

PART III – PROGRAM TARGET GROUPS

Not applicable.

PART IV – PROGRAM ACTIVITIES

The office shall strive to enhance the well-being of the citizens of Hawaii by ensuring that State Government programs are effectively managed within and between departments; that executive branch policies are executed through laws, executive orders, policy statements, and memoranda; that these policies are clearly and concisely articulated to the public; and that the state workforce is compensated in a fair and equitable manner.

STATE OF HAWAII

PROGRAM TITLE:

PROGRAM-ID:

PROGRAM STRUCTURE NO: 110102

OFFICE OF THE LIEUTENANT GOVERNOR

VARIANCE REPORT

REPORT V61

11/22/05

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES												
OPERATING COSTS												
POSITIONS	3.0	3.0			3.0	3.0			3.0	3.0		
EXPENDITURES	590	594	4	1	156	149	- 7	4	459	466	7	2
TOTAL COSTS												
POSITIONS	3.0	3.0			3.0	3.0			3.0	3.0		
EXPENDITURES	590	594	4	1	156	149	- 7	4	459	466	7	2
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. TTL REV FRM SALES AS % OF COST OF PUBLICATION					80	80			80	80		
PART III: PROGRAM TARGET GROUP												
1. TOTAL DE FACTO POPULATION (000)					1,463	1,463			1,447	1,447		
PART IV: PROGRAM ACTIVITIES												
1. NO. OF APPLCNTS FOR CHANGE OF NAMES BY INDIVIDUAL					1,100	1,061	- 39	4	1,300	1,300		
2. # REQ FOR HRS, SESS LAWS, SUPPL (000)					1.5	1.5			2.2	2.2		

VARIANCE REPORT NARRATIVE
FYS 2004 - 2006

PROGRAM TITLE: Office of the Lieutenant Governor

11 01 02
LTG 100

Part I – EXPENDITURES AND POSITIONS

No variance in positions. The variance between the actual expenditures and the budget for the 1st quarter of fiscal year end 2006 is not deemed to be significant and is the result of deferred expenditures from the 4th quarter of fiscal year end 2005.

Part III – PROGRAM TARGET GROUPS

No variance.

Part II – MEASURES OF EFFECTIVENESS

No variance.

Part IV – PROGRAM ACTIVITIES

No variance.

STATE OF HAWAII

PROGRAM TITLE:

POLICY DEVELOPMENT & COORDINATION

VARIANCE REPORT

REPORT V61

11/22/05

PROGRAM-ID:

PROGRAM STRUCTURE NO: 110103

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES												
OPERATING COSTS												
POSITIONS	110.0	102.0	-	8.0	7	108.0	103.0	-	5.0	5	108.0	108.0
EXPENDITURES	331,458	364,653	33,195	10	97,411	90,674	6,737	7	292,357	298,572	6,215	2
TOTAL COSTS												
POSITIONS	110.0	102.0	-	8.0	7	108.0	103.0	-	5.0	5	108.0	108.0
EXPENDITURES	331,458	364,653	33,195	10	97,411	90,674	6,737	7	292,357	298,572	6,215	2
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. NO MEASURES HAVE BEEN DEVELOPED FOR THIS PROGRAM					NA	NA			NA	NA		

Intermediate Level Program
No Narrative
(See Lowest Level Programs for Explanation of Variances)

STATE OF HAWAII

PROGRAM TITLE:

PROGRAM-ID:

PROGRAM STRUCTURE NO: 11010301

VARIANCE REPORT

OTHER POLICY DEVELOPMENT & COORDINATION

GOV - 102

REPORT V61

11/22/05

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES												
OPERATING COSTS												
POSITIONS	3.0	3.0			3.0	3.0			3.0	3.0		
EXPENDITURES	225	229	4	2	57	47	-	10	182	195	13	7
TOTAL COSTS												
POSITIONS	3.0	3.0			3.0	3.0			3.0	3.0		
EXPENDITURES	225	229	4	2	57	47	-	10	182	195	13	7

VARIANCE REPORT NARRATIVE
FY 05 and FY 06

11 01 03 01
GOV102

PROGRAM TITLE: Other Policy and Development & Coordination

PART I – EXPENDITURES AND POSITIONS

The variance of \$4,000 over budgeted amount was a result of Collective Bargaining augmentation.

PART II – MEASURE OF EFFECTIVENESS

1. The settlement of collective bargaining issues that result in multi-year contracts ensuring that disruptions in the delivery of public programs are minimized. The ability of the state to adequately fund these settlements without adverse impact on the taxpayers of the State of Hawaii.

The Office of Collective Bargaining has successfully concluded labor agreements with all 13 public employee bargaining units. All agreements are valid through 2007 and several are multi-year agreements through 2009.

2. Retention, recruitment and turnover data will serve as benchmarks for State workforce programs.

	# of Emp.	Retention Average Yrs of Service	Turnover Rate
Civil Service			
Regular Employees	18,945	11.82	6.68%
Temporary Employees	1,113	7.84	19.32%
Exempt Employees	2,039	5.787	35.80%

RECRUITMENT DATA

No. of Civil Service vacancies	3,085
No. of job applications received	18,284
No. of Civil Service hires	1,210
The average number of days taken to refer eligibles	35.85

3. Successful competition of managed competition will be measured via the cost savings resulting from those State functions which are contracted to a private entity with no loss or degrading of the service benchmarks for the program.

Pending.

PART III – PROGRAM TARGET GROUPS

Not applicable.

PART IV – PROGRAM ACTIVITIES

The Office of Collective Bargaining and Managed Competition, established in the Office of the Governor under section 89A-1, Hawaii Revised Statutes, and headed by the State Chief Negotiator, assists the Governor in implementation and review of the managed process of public-private competition for particular government services through the managed competition process and negotiations between the State and the exclusive representatives on matters of wages, hours, and other negotiable terms and conditions of employment.

This Office also assists the Governor in:

1. Formulating plans and criteria to measure management's accomplishment of objectives and in formulating management's philosophy and strategy for public collective bargaining and for the managed process for public-private competition for government services, including which particular service can be provided more efficiently, effectively, and economically considering all relevant costs.
2. Reviewing collective bargaining agreements; coordinating the compilation of data required for negotiation, and negotiating the managed competition process on behalf of the State with exclusive representatives of affected public employees and private contractors.

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STATE OF HAWAII

PROGRAM TITLE:

PROGRAM-ID:

PROGRAM STRUCTURE NO: 11010302

STATEWIDE PLANNING & COORDINATION

BED - 144

VARIANCE REPORT

REPORT V61

11/22/05

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES												
OPERATING COSTS												
POSITIONS	24.0	22.0	- 2.0	8	22.0	22.0			22.0	22.0		
EXPENDITURES	4,992	3,734	- 1,258	25	2,278	489	- 1,789	79	2,736	4,838	2,102	77
TOTAL COSTS												
POSITIONS	24.0	22.0	- 2.0	8	22.0	22.0			22.0	22.0		
EXPENDITURES	4,992	3,734	- 1,258	25	2,278	489	- 1,789	79	2,736	4,838	2,102	77
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. # OF PLANS/STUDIES PREPARED IN TIMELY MANNER					4	5	+ 1	25	5	5		
2. #LUC DECISIONS UPHLDG OP POS AS %TOT LUC DECSNS					95	100	+ 5	5	95	100	+ 5	5
3. # ACRES INVOLVED IN LUC DECISIONS SPPRTG OP POSTN					2,500	944	- 1,556	62	2,000	2,389	+ 389	19
4. # RVIWS OF FED ACTIV PROPSD/CONDUCTD IN CZM AREA					30	23	- 7	23	30	25	- 5	17
5. #STATE/CNTY PROGS AIMG TO ATTN OBJ OF CZM PROG					386	386			386	386		
PART III: PROGRAM TARGET GROUP												
1. STATE RESIDENT POPULATION (THOUSANDS)					1,274	1,271	- 3		1,280	1,285	+ 5	
2. NO. OF APPLICANTS FOR FEDERAL PERMITS & LICENSES					50	40	- 10	20	50	40	- 10	20
3. NUMBER OF APPLICANTS FOR LAND USE REVIEWS					10	7	- 3	30	9	11	+ 2	22
PART IV: PROGRAM ACTIVITIES												
1. # SPECIAL PLANS/PLNGG REPORTS DEVELOPED/REVIEWED					7	7			6	6		
2. # OF COUNTY GENERAL & DEV PLANS/AMENDMTS REVUED					40	30	- 10	25	30	30		
3. # LU BOUNDARY AMDT PETITIONS, OTH LUC ITEMS REVW'D					10	7	- 3	30	10	14	+ 4	40
4. # STATE POSN STATEMTS PREP FOR LU BOUNDARY CHG PETS					10	7	- 3	30	9	11	+ 2	22
5. NUMBER OF FEDERAL CONSISTENCY REVIEWS					80	77	- 3	4	80	80		
6. STATE PERMITS/APPROVALS REVIEWED BY CZM PROGRAM					500	710	+ 210	42	500	675	+ 175	35

Variance Report Narrative
FY 2005 and 2006

11 01 03 02
BED 144

PROGRAM TITLE: Statewide Planning & Coordination

Part I – EXPENDITURES AND POSITIONS

Operating cost FY 2004-05. The variance is due primarily to (1) transfer of position and funding of the Office of Planning (OP) Accountant to BED 142 \$35,254; (2) \$16,018 restriction required of the department by EM04-02; (3) transfer of funds to BED 142, \$35,000 to cover expenses of the Office of Tourism Liaison; (4) collective bargaining augmentation of \$61,124; (5) delay in filling of vacant position; (6) delays in contracting; (7) abolishment of the GIS Special Fund - \$120,000; and (7) no loans have been made under the Brownfields Cleanup Revolving Loan Fund.

Item 2. Operating cost FY 2005-06. The variance is due primarily to (1) late notice of approval for Federal CZM grant and delays in contracting; (2) position vacancies.

Part II - MEASURES OF EFFECTIVENESS

Item 1. In FY05, the Hawaii Comprehensive Economic Development Strategy (CEDS); Honolulu Power Plant Initiative; and Waianae Ecological Characterization and two Coastal Zone Management (CZM) reports were completed. An increase in plans/studies is planned for FY06 in order to meet Federal CZM Workplan requirements and to address critical statewide issues.

Item 2. The LUC upheld 100% of OP's positions.

Item 3. In FY 04, the number of acres involved in reclassifications was lower than expected. The acreage included in each petition is determined by the applicant. However, the FY 05 actual figures reflects the fact that the LUC upheld 100% of OP's positions.

Item 4. The FY05 actual number of reviews of Federal activity was less than the planned amount. The number of reviews is determined by applicant submittals which OP has no control over. The FY06 estimate reflects current load.

Item 5. No change.

Part III – PROGRAM TARGET GROUP

Item 1. No change.

Item 2. The actual number of applicants for Federal permits and licenses was less than the planned amount. OP has no control over applicant submittals. The FY06 estimate reflects current load.

Item 3. The number of applicants for boundary changes was slightly lower in FY05 than expected. The FY06 numbers reflect current workload and are higher than planned reflecting continued favorable economic conditions.

Part IV – PROGRAM ACTIVITIES

Item 1. No Change.

Item 2. No significant change.

Items 3 & 4. Numbers for FY05 are slightly lower than expected while numbers for FY06 reflect an increase. Some applications expected in FY05 may have been filed in FY06.

Item 5. No significant variance.

Item 6. The FY05 actual number of state permits/approvals reviewed by the CZM Program was greater than the planned amount. The number of reviews is determined by applicant submittals which OP has no control over but which may reflect increased development activity. The FY06 estimate reflects current load which at present is running higher than previously planned.

STATE OF HAWAII

PROGRAM TITLE:

STATEWIDE LAND USE MANAGEMENT**VARIANCE REPORT**

REPORT V61

11/22/05

PROGRAM-ID:

BED - 103PROGRAM STRUCTURE NO: **11010303**

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06					
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%		
PART I: EXPENDITURES & POSITIONS														
RESEARCH & DEVELOPMENT COSTS														
POSITIONS														
EXPENDITURES														
OPERATING COSTS														
POSITIONS														
EXPENDITURES														
TOTAL COSTS														
POSITIONS														
EXPENDITURES														
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06					
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%		
PART II: MEASURES OF EFFECTIVENESS														
1. NUMBER OF ACRES REVIEWED FOR RECLASSIFICATION					1,500	985	-	515	34	1,500	2,788	+	1,288	86
2. NUMBER OF ACRES REVIEWED FOR SPECIAL PERMIT					400	30	-	370	93	300	12,638	+	12,338	113
PART III: PROGRAM TARGET GROUP														
1. APPLICANTS FOR LAND USE REVIEW					850	825	-	25	3	850	900	+	50	6
PART IV: PROGRAM ACTIVITIES														
1. LAND USE BOUNDARY CHANGE PETITIONS PROCESSED					12	7	-	5	42	10	15	+	5	50
2. SPECIAL PERMIT APPLICS PROCESSED					5	1	-	4	80	3	3			
3. LAND USE BOUNDARY INTERPRET - REQUESTS PROCESSED					850	1,165	+	315	37	850	1,000	+	150	18
4. MOTIONS PROCESSED					25	23	-	2	8	25	53	+	28	112

VARIANCE REPORT NARRATIVE
FY 05 and FY 06

11 01 03 03
BED 103

PROGRAM TITLE: Statewide Land Use Management

Part I – EXPENDITURES AND POSITIONS

Operating Expenditures FY 04-05 - The Land Use Commission (LUC) variance in operating expenses resulted from an increase in inter-island travel, rental of hearing facilities and audio-visual equipment related to the conduct of required quasi-judicial proceedings. The variance in operating expenditures was accommodated by the transfer of unforeseen savings generated within the DBEDT.

Part II – MEASURES OF EFFECTIVENESS

Item 1 FY 05 The variance in acreage reviewed and reclassified in FY 2005 (985.46 acres) is a function of a lesser amount of petitions for district boundary amendments being filed with the LUC (7 instead of 10).

Item 1 FY 06 The estimated variance is due to an expected increase in land use district boundary petitions (15 instead of 10) and substantial increase in acreage (2,788 instead of 1,500) currently being processed by the LUC in FY 2006.

Item 2 FY 05 The variance in the number of acres reviewed for special permit processing is attributable to less applications being initiated at the County level.

Item 2 FY 06 The significant variance in the number of acres expected to be reviewed during FY 06 is attributable to the nature of a particular permit being processed by the LUC and a change in methodology just adopted by the LUC.

Part III – PROGRAM TARGET GROUPS

There was no variance of significance .

Part IV – PROGRAM ACTIVITIES

Item 1 FY 05 Same as for Part II Item 1

Item 1 FY 06 Same as for Part II Item 1

Item 2 FY 05 Same as for Part II Item 2

Item 3 FY 05 The actual number of boundary interpretations processed for FY 05 was 1165 (850 estimated). The variance is attributable to an unforeseen increase in the number of boundary interpretations initiated by the general public and processed by the LUC.

Item 4 FY 06 The variance in amount of motions processed by the LUC reflects the efforts by previously entitled properties seeking to fine tune and bring their projects to market.

STATE OF HAWAII

PROGRAM TITLE:

PROGRAM-ID:

PROGRAM STRUCTURE NO: 11010304

ECONOMIC PLANNING & RESEARCH

BED - 130

VARIANCE REPORT

REPORT V61.

11/22/05

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06						
	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES															
OPERATING COSTS															
POSITIONS															
EXPENDITURES															
TOTAL COSTS															
POSITIONS															
EXPENDITURES															
FISCAL YEAR 2004-05															
FISCAL YEAR 2005-06															
PART II: MEASURES OF EFFECTIVENESS															
1. # REQ FOR ANALYSIS, RESEACH & DATA PROJECTS															
2. # PUB PRODUCED (INC INTERNET & ELEC PROD)															
3. ACCURACY OF ECON & DEMOG FORECASTS (% ERROR)															
4. % TOUR STAT REPT ISSD W/30 DAYS OF DATA MNTH-END															
5. % OF OTHER TIME-SENSITIVE REPT ISSD AS SCHED															
PART III: PROGRAM TARGET GROUP															
1. # USERS OF DBEDT LIB,STATE DATA CTR,&WEBSITE (M)															
PART IV: PROGRAM ACTIVITIES															
1. # ANLYS OF POLICY & ECON ISSUES CONDUCTED															
2. # RPTS, MEMOS, OR PUB ON ECON ISSUES PRODUCED															
3. #ECON/TOUR DATA TBLE PUB THRU MO&QTR RPTS&DATA BK															
4. #NEW ARTICLES PLACED ON DBEDT WEBSITE															
5. #QTRLY SHORT-TERM FORECASTS PRODUCED															
6. #UPDATES LONG-RUN FORECASTS & INPUT-OUTPUT MODEL															
7. #ECONOMIC IMPACT ANALYSES CONDUCTED															
8. #DATA GATHER&DISSEM ACT SUPPORT US CENSUS BUREAU															
9. #HAWAII GROSS STATE PRODUCT ACCTS UPDATES PUBLISH															

Variance Report Narrative
FY 05 and FY 06

11 01 03 04
BED 130

PROGRAM TITLE: Economic Planning and Research

Part I – EXPENDITURES AND POSITIONS

Positions. One position was temporarily vacant on June 30, 2004. Vacancies resulted in a reduction in personal services costs.
Expenditures. Variance reflects less than budgeted personal services expenditure due to vacant Tourism Branch Chief position.

Part II – MEASURES OF EFFECTIVENESS

- Item 1. Significant increase in the number of requests for analyses is primarily due to continued increases in requests for custom tabulations of tourism data by the visitor industry.
- Item 2. More internet publications were produced for tourism-related subjects than originally anticipated.

Part III – PROGRAM TARGET GROUP

- Item 1. In addition to website served target groups, about 3,350 inquiries were addressed by the DBEDT Library on behalf of the department during FY 05

Part IV – PROGRAM ACTIVITIES

- Item 2. A decline in written products produced was due to the effort to direct more people to the increasingly abundant materials available on the DBEDT web site. This saved the time needed to prepare many small custom reports and allowed staff to focus on more extensive and significant projects.
- Item 4. The completion of several major projects before FY 05 such as sustainable tourism and the county I-O model resulted in fewer new web articles.
- Item 7. Fewer requests for economic analysis were received than initially anticipated.
- Item 8. Release of 2002 Economic census resulted in additional efforts to disseminate information including hands-on, census workshops.

STATE OF HAWAII
PROGRAM TITLE:

VARIANCE REPORT

DEPARTMENTAL ADMINISTRATION & BUDGET DIV

REPORT V61
11/22/05

PROGRAM-ID: **BUF - 101**
PROGRAM STRUCTURE NO: **11010305**

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES												
OPERATING COSTS												
POSITIONS	50.0	46.0	- 4.0	8	49.0	46.0	- 3.0	6	49.0	49.0		
EXPENDITURES	316,677	354,785	38,108	12	94,201	89,298	- 4,903	5	276,809	288,164	11,355	4
TOTAL COSTS												
POSITIONS	50.0	46.0	- 4.0	8	49.0	46.0	- 3.0	6	49.0	49.0		
EXPENDITURES	316,677	354,785	38,108	12	94,201	89,298	- 4,903	5	276,809	288,164	11,355	4
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. %RECOMMENDTNS ON DEPT REQSTS COMPL BY DUE DATE					NA	NA			90	90		
2. % VENDOR PAYMENTS MADE WITHIN 30 DAYS					NA	NA			95	95		
3. % VARIANCE IN FIXED COST/ENTITLMTS EXP VS ANNL ALL					NA	NA			8	8		
4. %PAYROLL-REL HRMS TRANS COMPL W/IN 5 DAYS OF APPRVL					NA	NA			90	90		
5. %USER IT TROUBLESHTG REQ RESPND TO W/IN 2 WKG DAYS					NA	NA			90	90		
6. %PC/LAN MALFUNTN RESPONDED TO W/IN 6 WKG DAYS					NA	NA			90	90		
PART III: PROGRAM TARGET GROUP												
1. GOVERNOR AND EXECUTIVE AGENCIES					20	20			20	20		
PART IV: PROGRAM ACTIVITIES												
1. # DEPT PROGRAM PLANS REVIEWED & PROCESSED					250	252	+ 2	1	180	180		
2. # PROGRAM BUDGET REQUESTS REVIEWED & PROCESSED					700	664	- 36	5	220	220		
3. # PROGRAM MEMORANDA PREPARED					11	11						
4. # VARIANCE REPORTS REVIEWED & PROCESSED					250	252	+ 2	1	250	252	+ 2	1
5. # EXPEND PLANS & ALLOTMENT REQUESTS PROCESSED					3,200	3,264	+ 64	2	3,200	3,200		
6. # REFERRALS PROCESSED					1,700	1,538	- 162	10	1,700	1,500	- 200	12
7. NO. LEG PROPOSALS REVIEWED FOR GOVERNOR					300	238	- 62	21	300	250	- 50	17
8. # BILLS PASSED BY LEGISLATURE REVIEWED FOR GOV					300	260	- 40	13	300	300		
9. # REORG PROPOSALS REVIEWED & PROCESSED					12	10	- 2	17	12	12		
10. # CIP ALLOTMT REQ REVIEWED & PROCESSED					500	365	- 135	27	500	400	- 100	20

VARIANCE REPORT NARRATIVE
FY 05 and FY 06

11 01 03 05
BUF 101

PROGRAM TITLE: Departmental Administration and Budget Division

Part I - EXPENDITURES AND POSITIONS

FY 2004-2005

Expenditures and positions – The variance in expenditures and positions in FY 05 are due to three (3.00) vacancies located in the Administrative Research Office (ARO), and one (1.00) vacancy in the Budget Program, Planning and Management Division (BPPMD) and the net effect of the collective bargaining allocations and lower than anticipated expenditures for attorney and witness fees, and health benefits premiums.

FY 2005-2006

Expenditures and positions – Of the 1st quarter variance in positions, two (2.00) positions were filled during October and November 2005 in the ARO. The variance in expenditures for the 1st quarter is due to: 1) the vacancies; 2) the unpredictable nature of expenditures for attorney and witness fees; and 3) the net effect of collective bargaining allocations for health benefits, reduced retiree premium rates, and fluctuations in health benefits enrollment levels. The remaining vacancies will be filled by the fiscal year end, and funds are anticipated to be expended as planned.

Part II - MEASURES OF EFFECTIVENESS

None.

Part III - PROGRAM TARGET GROUPS

None.

Part IV - PROGRAM ACTIVITIES

Items 6,7,8,9 and 10. Variances in the number of referrals processed, the numbers of legislative proposals reviewed, the number of bills passed by the Legislature reviewed for the Governor, the number of reorganization proposals reviewed and processed, and the number of CIP allotments reviewed and processed reflect the unpredictability of the variables for these program activities.

STATE OF HAWAII
PROGRAM TITLE:

CAMPAIGN SPENDING COMMISSION

VARIANCE REPORT

REPORT V61
11/22/05

PROGRAM-ID: **AGS - 871**

PROGRAM STRUCTURE NO: **11010306**

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES												
OPERATING COSTS												
POSITIONS	4.0	4.0			5.0	5.0			5.0	5.0		
EXPENDITURES	4,423	785	- 3,638	82	130	142	12	9	305	427	122	40
TOTAL COSTS												
POSITIONS	4.0	4.0			5.0	5.0			5.0	5.0		
EXPENDITURES	4,423	785	- 3,638	82	130	142	12	9	305	427	122	40
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. REPORTS FILED IN TIMELY & ACCURATE MANNER					100	3,000	+ 2,900	900	100	2,000	+ 1,900	900
PART III: PROGRAM TARGET GROUP												
1. # CANDIDATES FOR STATE & COUNTY PUBLIC OFFICES					500	400	- 100	20	500	300	- 200	40
2. NUMBER OF NON-CANDIDATE COMMITTEES					1,000	600	- 400	40	1,000	400	- 600	60
PART IV: PROGRAM ACTIVITIES												
1. # ADVISORY OPINIONS & DECLARATORY ORDERS ISSUED					600	600			600	500	- 100	17
2. # REQUESTS FOR SPENDING * CONTRIB REPORTS					3,000	3,000			4,000	3,000	- 1,000	25
3. # REPORTS RECEIVED AND REVIEWED					4,500	3,000	- 1,500	33	1,000	2,000	+ 1,000	100

VARIANCE REPORT NARRATIVE
FY 05 and FY 06

11 01 03 06
AGS 871

PROGRAM TITLE: Campaign Spending Commission

PART I - EXPENDITURES AND POSITIONS

Variance between the budgeted and actual expenditures in FY 05 is attributable to lower than allocated disbursements for matching funds and increased salaries and benefits.

Variance between budgeted and actual expenditures for FY 2005-2006 is due to increased salaries and benefits and the transfer in of \$125,000 to cover salaries and benefits and expenditures.

PART II - MEASURES OF EFFECTIVENESS

For fiscal years 2004-05 and 2005-06

1. Reports that are filed are more consistently timely and accurate due to education, and
2. More reports are being filed in a timely manner due to enforcement.

PART III - PROGRAM TARGET GROUP

For fiscal year 2004-05 the number of non-candidate committees have not increased. Variance is anticipated for FY 2005-2006 as many committees terminate registration and fundraising activities decline during the non-election year.

PART IV - PROGRAM ACTIVITIES

The need to improve program effectiveness depends largely on the extent of applying information technology to reporting of contributions and expenditures by candidate and noncandidate committees to the public. Variance is anticipated as candidate committees are now required to electronically file reports of contributions and expenditures.

STATE OF HAWAII
PROGRAM TITLE:

OFFICE OF ELECTIONS

VARIANCE REPORT

REPORT V61
11/22/05

PROGRAM-ID: AGS - 879

PROGRAM STRUCTURE NO: 11010307

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06						
	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS POSITIONS EXPENDITURES															
OPERATING COSTS POSITIONS EXPENDITURES	3.0 2,512	2.0 2,509	- -	1.0 3	33	3.0 294	2.0 280	- -	1.0 14	33 5	3.0 10,005	3.0 2,557	- -	7,448	74
TOTAL COSTS POSITIONS EXPENDITURES	3.0 2,512	2.0 2,509	- -	1.0 3	33	3.0 294	2.0 280	- -	1.0 14	33 5	3.0 10,005	3.0 2,557	- -	7,448	74
						FISCAL YEAR 2004-05				FISCAL YEAR 2005-06					
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS															
1. # ELIG PERSONS REGIS AS % TOTAL ELIG TO VOTE						76	79	+	3	4	76	79	+	3	4
2. # REG VOTERS WHO VOTE AS % OF REGISTERED VOTERS						60	66	+	6	10					
3. # COMPLAINTS & CHALLENGES TO ELECTION SYSTEM						2	2								
4. # COMPLAINTS FILED & RESLVD AS % TOT COMPL RECD						100	100				100	100			
PART III: PROGRAM TARGET GROUP															
1. # INDIVIDUALS ELIGIBLE TO VOTE (000'S)						848	811	-	37	4	848	811	-	37	4
PART IV: PROGRAM ACTIVITIES															
1. PRVD VTR REGIS SVCS TO QUAL CITIZENS (000'S)						626	626				626	626			
2. PROVIDE VOTER EDUCATION SERVICES (000'S)						626	626				626	626			
3. PROVIDE VOTER ORIENTATION TO NTRLZD CITS (000'S)											1	1			

**VARIANCE REPORT NARRATIVE
FY 05 and FY 06**

11 01 03 07
AGS 879

PROGRAM TITLE: Office of Elections

Part I - EXPENDITURES AND POSITIONS

FY 05, Positions - Variance represent one vacant position.

FY 06, Positions – Variance represent one vacant position.

FY 06, Expenditures – Variance represent one vacant position.

Part II - MEASURES OF EFFECTIVENESS

No significant variances.

Part III - PROGRAM TARGET GROUP

No significant variance.

Part IV - PROGRAM ACTIVITIES

No significant variances.

STATE OF HAWAII
PROGRAM TITLE:

FISCAL MANAGEMENT

VARIANCE REPORT

REPORT V61
11/22/05

PROGRAM-ID:

PROGRAM STRUCTURE NO: 1102

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES												
OPERATING COSTS												
POSITIONS	398.0	365.0	-	33.0	8	432.5	369.5	-	63.0	15	432.5	432.5
EXPENDITURES	376,397	373,113	-	3,284	1	133,597	133,377	-	220		410,180	404,577
											-	5,603
												1
TOTAL COSTS												
POSITIONS	398.0	365.0	-	33.0	8	432.5	369.5	-	63.0	15	432.5	432.5
EXPENDITURES	376,397	373,113	-	3,284	1	133,597	133,377	-	220		410,180	404,577
											-	5,603
												1
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. AV ANNUAL RATE OF RETURN ON INVESTMENTS					2.28	2.53			2.37	3.35		
2. AV TIME BETW AUDITS(YRS)-INTERNAL-AUDIT PROG					6	5	-	1	7	7		
3. AV# BUS DAYS PROCESS REFUND - RESDT PAPER RETURNS					15	22	+	7	15	19	+	4
												27

Intermediate Level Program
No Narrative
(See Lowest Level Programs for Explanation of Variances)

STATE OF HAWAII

PROGRAM TITLE:

REVENUE COLLECTION

VARIANCE REPORT

REPORT V61

11/22/05

PROGRAM-ID:

PROGRAM STRUCTURE NO: 110201

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES												
OPERATING COSTS												
POSITIONS	332.0	307.0	-	25.0	8	366.5	310.5	-	56.0	15	366.5	366.5
EXPENDITURES	19,833	20,129		296	1	4,214	4,214				314	2
TOTAL COSTS												
POSITIONS	332.0	307.0	-	25.0	8	366.5	310.5	-	56.0	15	366.5	366.5
EXPENDITURES	19,833	20,129		296	1	4,214	4,214				314	2
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. % AUDITS RESULTING IN ADJUSTMENTS					80	80			80	80		
2. PERCENT OF DELINQUENT TAXES COLLECTED					35	41	+	6	40	41	+	1
3. AV# BUS DAYS PROCESS REFUND - RESDT PAPER RETURNS					15	22	+	7	15	19	+	4

Intermediate Level Program
No Narrative
(See Lowest Level Programs for Explanation of Variances)

STATE OF HAWAII

PROGRAM TITLE:

INCOME ASSESSMENT AND AUDIT

PROGRAM-ID:

TAX - 102

PROGRAM STRUCTURE NO: 11020101

VARIANCE REPORT

REPORT V61

11/22/05

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06						
	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES															
OPERATING COSTS															
POSITIONS															
EXPENDITURES															
TOTAL COSTS															
POSITIONS															
EXPENDITURES															
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06						
					PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%	
PART II: MEASURES OF EFFECTIVENESS					0.2	0.3				0.2	0.3				
1. # RETURNS OFFICE AUDITED AS % RETURNS FILED					80	80				80	80				
2. % RETURNS OFFICE AUDITED RESULTING IN ADJUSTMENTS					0.2	0.1				0.4	0.1				
3. # RETURNS FIELD AUDITED AS % OF RETURNS FILED					80	80				80	80				
4. % RETURNS FIELD AUDITED RESULTING IN ADJUSTMENTS					60	69	+	9	15	60	69	+	9	15	
5. % APPEALED ASSESSMTS UPHOLDING STATE'S POSITIONS															
PART III: PROGRAM TARGET GROUP					498,485	554,745	+	56,260	11	498,485	554,745	+	56,260	11	
1. NO. ACTIVE BUSINESS LICENSES DURING THE FISC YEAR					1,500,000	1,712,446	+	212,446	14	1,500,000	1,713,000	+	213,000	14	
2. # NET INCOME & GE ANNUAL RETURNS FILED IN FIS															
PART IV: PROGRAM ACTIVITIES					3,000	7,732	+	4,732	158	5,900	7,700	+	1,800	31	
1. NUMBER OF RETURNS OFFICE AUDITED					2,000	243	-	1,757	88	3,670	250	-	3,420	93	
2. NUMBER OF RETURNS FIELD AUDITED					60	120	+	60	100	65	70	+	5	8	
3. TOTAL AMOUNT OF ASSESSMENTS MADE					6	39	+	33	550	7	15	+	8	114	
4. TOTAL NUMBER OF COLLECTIONS MADE W/ ASSESSMENTS															

Variance Report Narrative
FY 2005 and FY 2006

11 02 01 01
TAX 102

PROGRAM TITLE: Income Assessment and Audit

PART I - EXPENDITURES AND POSITIONS

FY 2005:

The variance is due to employee turnover.

FY 2006:

The variance is due to collective bargaining augmentation.

PART II - MEASURES OF EFFECTIVENESS

Item 1: The variance in the number of returns office audited as a percent of returns filed is due to the transfer of the exception handling function to the Tax Services and Processing Division (TAX 105), which allowed the program to focus on auditing.

Item 3: The variance in the number of returns field audited as a percent of returns filed is attributed to a larger number of returns filed.

PART III - PROGRAM TARGET GROUP

Items 1 and 2: The variances are primarily due to an underestimation of the population for the target groups.

PART IV - PROGRAM ACTIVITIES

Item 1: The number of returns office audited was higher than planned. The variance is due to an underestimation of the number of returns the program would be able to audit, since this was the first year that Office Audit did strictly audits and not exception handling.

Item 2: The variance in the number of returns field audited is primarily due to a change in reporting methodology. The figure reported now represents the number of audit cases completed.

Items 3 and 4: The variance is due to taxpayers' acceptance and payment of their assessments.

STATE OF HAWAII
PROGRAM TITLE:

TAX COLLECTIONS ENFORCEMENT

VARIANCE REPORT

REPORT V61
11/22/05

PROGRAM-ID: **TAX - 103**

PROGRAM STRUCTURE NO: **11020102**

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06								
	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%		
PART I: EXPENDITURES & POSITIONS																	
RESEARCH & DEVELOPMENT COSTS																	
POSITIONS																	
EXPENDITURES																	
OPERATING COSTS																	
POSITIONS																	
EXPENDITURES																	
TOTAL COSTS																	
POSITIONS																	
EXPENDITURES																	
FISCAL YEAR 2004-05						FISCAL YEAR 2005-06											
PLANNED						PLANNED						ESTIMATED					
ACTUAL						ACTUAL						ESTIMATED					
± CHANGE						± CHANGE						± CHANGE					
%						%						%					
PART II: MEASURES OF EFFECTIVENESS																	
1. % OF DELINQUENT TAXES COLLECTED						40						31					
2. % DELINQUENT TAXES WRITTEN OFF TO TOT DELINQ TAXES						7						2					
3. % CHG IN CURR TOT OUTSTANDING DELINQUENT TAXES						5						9					
4. % OF DELINQ ACCTS RESOLVED TO TOT # DELINQ ACCTS						50						64					
5. % OF PAYMENT PLANS (SIGNIFICANT) COMPLETED						35						35					
PART III: PROGRAM TARGET GROUP																	
1. TOTAL DELINQUENT TAXES OUTSTANDING DURG YR (\$M)						380						385					
2. TOTAL NUMBER OF DELINQUENT TAXPAYERS DURG YEAR						75,000						109,900					
3. TOTAL NO. DELINQUENT TAXES IN BANKRUPTCY (\$M)						62						88					
PART IV: PROGRAM ACTIVITIES																	
1. AMT OF DELINQUENT TAXES COLLECTED (MILLIONS)						160						165					
2. AMT OF DELINQ TAXES WRITTEN OFF (MILLIONS)						12						6.4					
3. TOTAL NO. OF DELINQUENT ACCOUNTS RESOLVED						60,000						85,400					
4. NUMBER OF TAX LIENS FILED						5,000						5,110					
5. TOTAL NUMBER OF PAYMENT PLANS INSTITUTED						6,000						12,100					
6. NUMBER OF LEVIES PROCESSED						3,000						2,730					

Variance Report Narrative
FY 2005 and FY 2006

11 02 01 02
TAX 103

PROGRAM TITLE: Tax Collections Enforcement

PART I - EXPENDITURES AND POSITIONS

FY 2005:

No significant variance.

FY 2006:

The variance is due to collective bargaining augmentation.

PART II - MEASURES OF EFFECTIVENESS

Item 1: The variance in the percent of delinquent taxes collected is due to a strong economy and the ability of the taxpayer to pay their liabilities more timely.

Item 2: The variance in the percent of delinquent taxes written off to total delinquent taxes is attributed to additional efforts placed on pursuing uncollectible accounts and the current economic climate of the State.

Item 3: The variance is due to lower delinquent taxes referred and a higher amount of delinquent accounts closed.

Item 4: The variance in the percent of delinquent accounts resolved to total number of delinquent accounts is attributed to the current economic climate and the ability of taxpayers to pay their liabilities more timely.

PART III - PROGRAM TARGET GROUP

Item 2: The variance is due to an underestimation of delinquent accounts referred.

Item 3: The variance in the number of delinquent taxes in bankruptcy is due to an underestimation of the number of taxpayers that would file for bankruptcy during the year.

PART IV - PROGRAM ACTIVITIES

Item 1: The variance is due to the timeliness of the ITIMS Collection System, which focuses on current delinquencies, and the current economic climate of the State.

Item 2: The variance is attributed to our ability to locate and work with the taxpayers to settle their delinquent accounts and the current economic climate.

Item 3: The higher number of delinquent accounts resolved is due to the timeliness of the ITIMS Collection System, which focuses on current delinquencies; the assistance of the Attorney General staff; and the current economic climate of the State.

Item 5: The variance in the number of payment plans instituted is due to the emphasis on payment plans as an alternative to severe collection actions.

Item 6: The variance is due to the economic climate of the State and taxpayers willingness to pay their liabilities more timely.

STATE OF HAWAII
PROGRAM TITLE:

TAX SERVICES & PROCESSING

VARIANCE REPORT

REPORT V61
11/22/05

PROGRAM-ID:

TAX - 105

PROGRAM STRUCTURE NO: **11020103**

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES												
OPERATING COSTS												
POSITIONS	88.5	80.5	-	8.0	9	110.0	98.0	-	12.0	11	110.0	110.0
EXPENDITURES	4,881	4,946		65	1	1,213	1,213				167	4
TOTAL COSTS												
POSITIONS	88.5	80.5	-	8.0	9	110.0	98.0	-	12.0	11	110.0	110.0
EXPENDITURES	4,881	4,946		65	1	1,213	1,213				167	4
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. AV# BUS DAYS TO PROC REFUND - RESDNT PAPER RETURNS	15	22	+	7	47	15	19	+	4	27		
2. AV# BUS DAYS PROC REFUND - FIDUC, CORP PAPER RETNS	NA	28				20	21	+	1	5		
3. AV# BUS DAYS PROC REFUND - NON-RESDNT PAPER RETNS	NA	21				NA	21					
4. AV# BUS DAYS PROC REFUND - ELECTRONIC RETURNS	5	2	-	3	60	5	2	-	3	60		
5. AV# BUS DAYS RESPOND PAPER, ELCTRNC CORRESPNDCE	15	19	+	4	27	14	15	+	1	7		
6. AV# MIN ON HOLD BEFORE CUSTOMER REP TAKES CALL	7	9	+	2	29	6	7	+	1	17		
7. % REDUCTION IN CHECKS PAYMENTS FROM PRIOR YEAR	10					20	5	-	15	75		
8. % INCR ELECTRONIC FILNG OF INC TAX RET FM PRIOR YR	30	18	-	12	40	40	30	-	10	25		
PART III: PROGRAM TARGET GROUP												
1. #PERS RESDNT, FIDUC, CORP & NON-RESDNT TAX RETURNS	630,000	673,995	+	43,995	7	636,000	674,000	+	38,000	6		
2. TOTAL NO OF TAXPAYERS FILING RETURNS	1,125,000	1,100,005	-	24,995	2	1,135,000	1,135,000					
3. NO. OF TAXPAYERS DOING BUSINESS ONLINE	15,000	15,177	+	177	1	20,000	20,000					
4. # CORRESPONDENCE RECEIVED, PAPER & ELECTRONIC	74,340	75,960	+	1,620	2	75,050	75,050					
5. # CALLERS REQUESTING PERSONAL ASSISTANCE	223,000	390,333	+	167,333	75	225,000	300,000	+	75,000	33		
PART IV: PROGRAM ACTIVITIES												
1. #PAPER RETURNS PERS RSDNTS, FIDUC, CORP, NON-RSDNT	481,000	514,595	+	33,595	7	476,000	485,000	+	9,000	2		
2. #REFNDS-PAPER RETS PERS RES, FIDUC, CORP, NON-RES	360,000	378,000	+	18,000	5	350,000	370,000	+	20,000	6		
3. NO. OF ELECTRONICALLY FILED RETURNS	160,000	159,400	-	600		164,000	190,000	+	26,000	16		
4. NO. OF REFUNDS FROM ELECTRONIC RETURNS	130,000	127,607	-	2,393	2	140,000	152,000	+	12,000	9		
5. NO. OF LETTERS RECEIVED	66,000	67,120	+	1,120	2	68,000	65,000	-	3,000	4		
6. NO. OF ELECTRONIC CORRESPONDENCE RECEIVED	15,000	8,840	-	6,160	41	20,000	10,000	-	10,000	50		
7. NO. PHONE CALLS TRANSFRD INTO ACD TELEPH SYSTEM	220,000	218,075	-	1,925	1	220,000	220,000					
8. NO. OF CHECK & ELECTRONIC PAYMENTS (THOUSANDS)	1,440	1,459	+	19	1	1,450	1,475	+	25	2		
9. TOTAL NO. OF INDIVIDUAL INCOME TAX RETURNS	576,000	620,005	+	44,005	8	581,000	625,000	+	44,000	8		

Variance Report Narrative
FY 2005 and FY 2006

11 02 01 03
TAX 105

PROGRAM TITLE: Tax Services and Processing

PART I - EXPENDITURES AND POSITIONS

FY 2005:

The variance is due to employee turnover.

FY 2006:

The variance is due to collective bargaining augmentation.

PART II - MEASURES OF EFFECTIVENESS

Item 1: The variance in the average number of business days to process income tax refunds for residents submitting paper returns is attributed to the modifications to the processing procedures brought on by the implementation of the new integrated tax systems; statewide centralization of the processing of all documents submitted to the Department; and staffing constraints.

Item 4: The decrease in the average number of business days it takes to process refunds for electronically filed income tax returns is due to a change in the frequency refunds are processed out of the computer system during the peak tax season. By increasing the number of refund cycles from once a week to twice a week, the refunds were processed more efficiently.

Item 5: The variance is due to several factors: (a) an overestimation of the number of electronic correspondence, which has a shorter response time than paper correspondence; and (b) the complexity in the analysis of taxpayers' accounts, which required more time to respond to the inquiries.

Item 6: The variance in the average number of minutes a caller was on hold was higher than planned. The variance is directly related to the significant increase in

the number of callers requesting assistance due to the reasons provided in Part III, Program Target Group, Item 5 (below).

Item 7: The percent reduction in check payments did not occur in FY 2005 as more taxpayers made their estimated and income tax payment by check. Although taxpayers can make payments online, the \$2.50 fee that is charged for each transaction may be deterring them from using this service.

Item 8: The variance is due, in part, to taxpayer reluctance to pay the additional cost to file the State return electronically. Another factor is the limitations of the people that are eligible to file their returns electronically.

PART III - PROGRAM TARGET GROUP

Item 5: The increase in the number of callers requesting personal assistance is attributed to several factors: (a) enactment of Act 216 in January 2005 quadrupled the volume of tax clearances requested, and this resulted in a huge backlog; (b) implementation of the new integrated tax systems generated thousands of calls on the new customer identification number; (c) system-generated correspondence difficult to understand; and (d) automatic billing notices were generated when payments were not posted before the returns.

PART IV - PROGRAM ACTIVITIES

Item 6: The number of electronic correspondence received was lower than planned. With the expanded use of the Internet, the program had anticipated receiving fewer paper correspondences and significantly more electronic correspondence. However, due to the large volume of correspondence regarding billing notices, taxpayers had to resort to paper rather than electronic means to correspond with the Department.

STATE OF HAWAII

PROGRAM TITLE:

PROGRAM-ID:

PROGRAM STRUCTURE NO: 11020104

SUPPORTING SERVICES - REVENUE COLLECTION

VARIANCE REPORT

REPORT V61

11/22/05

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES												
OPERATING COSTS												
POSITIONS	57.0	56.0	-	1.0	2	67.0	64.0	-	3.0	4	67.0	67.0
EXPENDITURES	7,395	7,437	42	1	1,432	1,432			6,870	6,922	52	1
TOTAL COSTS												
POSITIONS	57.0	56.0	-	1.0	2	67.0	64.0	-	3.0	4	67.0	67.0
EXPENDITURES	7,395	7,437	42	1	1,432	1,432			6,870	6,922	52	1
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. AMT OF LATE INTEREST PAYMENTS MADE TO VENDOR						16	+	16	***			
2. %GOODS/SYS RECVD BY INTERNAL CUST W/IN 20 WRK DAYS					90	90			90	90		
3. %VACANT PERM POSITIONS FILLED W/IN 60 DAYS OF VAC					65	56	-	9	14	50	50	
4. MAX ERROR (%) IN FORECASTING GEN FUND REVENUES					3	1.4	-	1	33	3	3	
5. %TOT TAX BILLS INTRO/INCPOR IN BILLS PASSED BY LEG					70	21	-	49	70	70	70	
6. % OF NETWORK TROUBLE CALLS RESLVED W/IN 48 HRS					90	80	-	10	11	90	90	
7. % OF SYSTEMS ABENDS RESOLVED WITHIN 48 HOURS					80	77	-	3	4	80	80	
8. % OF NETWORK/SYS ENHANCMENT REQUESTS COMPLETED					95	99	+	4	4	95	95	
9. AV # WK DAYS TO RESPOND TO WRITTN LETTER RULG REQ					135	135				135	135	
10. AV # WK DAYS TO APPROVE GE, CONVY TAX EXEMPTIONS					40	40				40	40	
PART III: PROGRAM TARGET GROUP												
1. # EMPLOYEES (PERM/TEMP) IN DOTAX					400	358	-	42	11	426	426	
2. NUMBER OF TAXPAYERS DOING BUSINESS					465000	NA				447000	470000	+
3. NUMBER OF TAXPAYERS FILING RETURNS					1,125,000	1,100,005	-	24,995	2	1,135,000	1,135,000	23,000
PART IV: PROGRAM ACTIVITIES												
1. # REQUISITIONS FOR GOODS & SERVICES					1,450	1,494	+	44	3	1,450	1,450	
2. # REQUESTS TO FILL VACANT POSITIONS					60	42	-	18	30	86	60	-
3. # OF END-USER DEVICES					1,100	957	-	143	13	1,100	1,000	-
4. # OF MODULES MAINTAINED					15,000	30,194	+	15,194	101	15,500	31,000	+
5. NO. OF CORRESPONDENCE REQ INFO RECVD					10000	NA				10000	10000	
6. # REQUESTS/INQUIRIES FROM GOV, EXEC AGENCIES & LEG					150	NA				150	150	

Variance Report Narrative
FY 2005 and FY 2006

11 02 01 04
TAX 107

PROGRAM TITLE: Supporting Services – Revenue Collection

PART I - EXPENDITURES AND POSITIONS

FY 2005:

No significant variance.

FY 2006:

No significant variance.

PART II - MEASURES OF EFFECTIVENESS

Item 3: The variance in the percent of vacant permanent positions filled within 60 days of vacancy is due, in part, to efficiency savings restrictions.

Item 4: The variance in the percent error in forecasting general fund revenues can be attributed to the accuracy of the model assumptions and projections for key indicators.

Item 5: The variance in the percent of tax bills introduced that are incorporated in bills passed by the legislature is attributed to the economic environment and the changes being proposed.

Item 6: The percent of network trouble calls resolved within 48 hours was lower than planned. The variance is due to trouble calls that require coordination and assistance from outside vendors or are scheduled more than 2 days in advance; and, the support required on new computer applications from the Integrated Tax Information Management System (ITIMS) project.

PART III - PROGRAM TARGET GROUP

Item 1: The variance is due to a smaller than planned number of temporary hires for the tax season.

PART IV - PROGRAM ACTIVITIES

Item 2: The variance in the number of requests to fill vacant positions is due to an overestimated planned figure.

Item 3: The variance in the number of end-user devices maintained is due to the disposal of old equipment.

Item 4: The number of modules maintained was higher than planned. The variance is due to the incorporation of database modules and new computer applications from the Integrated Tax Information Management System (ITIMS) project.

Intermediate Level Program
No Narrative
(See Lowest Level Programs for Explanation of Variances)

STATE OF HAWAII
PROGRAM TITLE:

ACCT SYSTEM DEVELOPMENT & MAINTENANCE

PROGRAM-ID:

AGS - 101

PROGRAM STRUCTURE NO: 11020201

VARIANCE REPORT

REPORT V61
11/22/05

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06						
	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
<u>PART I: EXPENDITURES & POSITIONS</u>															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES															
OPERATING COSTS															
POSITIONS	7.0	6.0	-	1.0	14	7.0	6.0	-	1.0	14	7.0	7.0			
EXPENDITURES	698	638	-	60	9	95	95				634	634			
TOTAL COSTS															
POSITIONS	7.0	6.0	-	1.0	14	7.0	6.0	-	1.0	14	7.0	7.0			
EXPENDITURES	698	638	-	60	9	95	95				634	634			
						FISCAL YEAR 2004-05				FISCAL YEAR 2005-06					
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
<u>PART II: MEASURES OF EFFECTIVENESS</u>															
1. CUMULATIVE % OF DEVELOP & IMPLEMENT PROJECT COMPL						79	76	-	3	4	82	78	-	4	5
<u>PART IV: PROGRAM ACTIVITIES</u>															
1. PAYROLL						10	9	-	1	10	10	10			
2. RECEIPTS AND OTHER EXPENDITURES						2	1	-	1	50	2	2			
3. CAP IMP,INV,FED FUND,TAX REV,TREAS CASH & DEPS															
4. ACCOUNTING MANUAL						1	1				1	1			
5. FORMS CONTROL						1	1				1	1			
6. DEPARTMENTAL SUB-SYSTEMS						1		-	1	100	1	1			

VARIANCE REPORT NARRATIVE
FY 05 and FY 06

11 02 02 01
AGS 101

PROGRAM TITLE: Accounting System Development & Maintenance

Part I - EXPENDITURES AND POSITIONS

For Fiscal Year 2004-2005 and the first quarter of Fiscal Year 2005-2006, the variance in positions is due to the vacant Accountant V position.

There are no significant variances in expenditures for Fiscal Years 2004-2005 and 2005-2006.

Part III - PROGRAM TARGET GROUPS

Because this program deals with systems development, as opposed to a service for which the target group concept is relevant, this part is not applicable.

Part II - MEASURES OF EFFECTIVENESS

There are no significant variances in the measures of effectiveness.

Part IV - PROGRAM ACTIVITIES

For Fiscal Year 2004-2005, there are no variances for items 3, 4, and 5.
There are no variances for Fiscal Year 2005-2006.

For Fiscal Year 2004-2005, the variances for items 1, 2 and 6 are due to the vacant Accountant V position.

STATE OF HAWAII

PROGRAM TITLE:

EXPENDITURE EXAMINATION**VARIANCE REPORT**

REPORT V61

11/22/05

PROGRAM-ID:

AGS - 102PROGRAM STRUCTURE NO: **11020202**

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06						
	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
<u>PART I: EXPENDITURES & POSITIONS</u>															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES															
OPERATING COSTS															
POSITIONS	18.0	14.0	-	4.0	22	18.0	14.0	-	4.0	22	18.0	18.0			
EXPENDITURES	1,018	993	-	25	2	213	213				840	842		2	
TOTAL COSTS															
POSITIONS	18.0	14.0	-	4.0	22	18.0	14.0	-	4.0	22	18.0	18.0			
EXPENDITURES	1,018	993	-	25	2	213	213				840	842		2	
						FISCAL YEAR 2004-05				FISCAL YEAR 2005-06					
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
<u>PART II: MEASURES OF EFFECTIVENESS</u>															
1. AVE IN-HOUSE TIME TO PROCESS PAYMTS TO VENDORS						5	5				5	5			
<u>PART III: PROGRAM TARGET GROUP</u>															
1. DOCUMENTS REQ EXAMINATION PRIOR TO PAYMENT (THOU)						2,740	2,636	-	104	4	2,740	2,578	-	162	6
<u>PART IV: PROGRAM ACTIVITIES</u>															
1. VOUCHER CLAIMS EXAMINED (IN THOUSANDS)						1,162	971	-	191	16	1,162	975	-	187	16
2. PAYROLL CLAIMS EXAMINED (IN THOUSANDS)						1,576	1,662	+	86	5	1,576	1,600	+	24	2
3. CONTRACTS EXAMINED						2,458	2,911	+	453	18	2,458	2,500	+	42	2
4. WARRANTS DISBURSED (IN THOUSANDS)						1,906	1,487	-	419	22	1,906	1,400	-	506	27
5. WARRANTS CANCELLATIONS AND REISSUES						3,152	2,085	-	1,067	34	3,152	2,000	-	1,152	37

VARIANCE REPORT NARRATIVE
FY 05 and FY 06

11 02 02 02
AGS 102

PROGRAM TITLE: Expenditure Examination

Part I - EXPENDITURES AND POSITIONS

For FY 2004-2005, the variance in positions was due to budgetary restrictions which required approval to fill prior to recruitment and delays in receiving eligibility lists for the vacant positions. For the first quarter of FY 2005-2006, the positions could not be filled until all interviews were conducted and new lists requested. There is no significant variance in positions for the remainder of FY 2005-2006. The variance in FY 2004-2005 expenditures was due to vacant position savings, reduction in check stock ordered, and reduction in related supplies costs .due to conversion to ACH payments for tax refunds and implementation of the procurement card program.

Part II - MEASURES OF EFFECTIVENESS

The average time taken to process a vendor payment once a department's voucher is received was five working days during the FY 2004-2005. For the FY 2005-2006, the program's goal has been set at five working days for the payment processing time for non-priority payments.

Part III - PROGRAM TARGET GROUPS

There is no significant variance in the program target group for FY 2004-2005. The planned and estimated figures for FY 2005-2006 reflect best-estimates based on actual figures of the preceding fiscal year.

Part IV - PROGRAM ACTIVITIES

The number of voucher claims examined (Item 1) was less than the number estimated. The number of summary warrant vouchers to be pre-audited is directly dependent on the number received from the various departments and agencies. Furthermore, the decrease in voucher claims submitted is partly attributed to the implementation of the procurement card program.

The number of contracts examined (Item 3) was greater than the number estimated due to the large number of CIP projects initiated during the fiscal year.

The number of warrants (checks) (Item 4) disbursed decreased due to less voucher claims being processed, the implementation of the ACH method for tax refunds, and vendors being paid through the bank processing the State's purchase card payments.

The number of warrants (checks) cancellations and reissues (Item 5) was less than the number estimated due to less tax refund checks issued.

All variances in FY 2005-2006 are attributed to revising estimates based on FY 2004-2005 statistics.

STATE OF HAWAII
PROGRAM TITLE:

RECORDING AND REPORTING

VARIANCE REPORT

REPORT V61
11/22/05

PROGRAM-ID: AGS - 103
PROGRAM STRUCTURE NO: 11020203

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES												
OPERATING COSTS												
POSITIONS	11.0	11.0			11.0	10.0	- 1.0	9	11.0	11.0		
EXPENDITURES	562	641	79	14	159	159			469	483	14	3
TOTAL COSTS												
POSITIONS	11.0	11.0			11.0	10.0	- 1.0	9	11.0	11.0		
EXPENDITURES	562	641	79	14	159	159			469	483	14	3
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS					NA	NA			NA	NA		
1. AVE TIME FROM END OF REPORT PERIOD TO PUBLICATION:					6	6			6	6		
2. ANNUAL FINANCIAL REPORT OF THE STATE OF HAWAII					3	3			3	3		
3. ANNUAL REPORT TO GOVERNOR					4	3	- 1	25	4	4		
4. QUARTERLY ANALYSIS OF ESTIMATED GEN FUND BAL					4	4			4	4		
5. QUARTERLY REPORT ON STATUS OF BOND FUNDS					3	3			3	3		
6. QUARTERLY STMTS OF APPROPRIATION BAL FOR OPR ACC												
PART III: PROGRAM TARGET GROUP					890	884	- 6	1	890	887	- 3	
1. RECEIPTS & EXPENDITURE TRANSACTIONS (THOUSANDS)												
PART IV: PROGRAM ACTIVITIES					890	884	- 6	1	890	887	- 3	
1. TRANSACTIONS RECORDED (IN THOUSANDS)												

VARIANCE REPORT NARRATIVE
FY 05 and FY 06

11 02 02 03
AGS 103

PROGRAM TITLE: Recording and Reporting

Part I - EXPENDITURES AND POSITIONS

There is no variance in positions. For FY 2004-2005 the expenditure variance is due to collective bargaining and other salary increases, legislative/administrative budget reductions, and vacation payouts. For FY 2005-2006, the projected variance in expenditures for the last 3 quarters is due to collective bargaining allocation.

Part II - MEASURES OF EFFECTIVENESS

The variance for item 4 for FY 2004-2005 is the result of the early completion of the analysis of the estimated General Fund balance. There are no variances for FY 2005-2006.

Part III - PROGRAM TARGET GROUP

There are no significant variances for FY 2004-2005 and FY 2005-2006.

Part IV - PROGRAM ACTIVITIES

There are no significant variances for FY 2004-2005 and FY 2005-2006.

STATE OF HAWAII

PROGRAM TITLE:

INTERNAL POST AUDIT

PROGRAM-ID:

AGS - 104

PROGRAM STRUCTURE NO: 11020204

VARIANCE REPORT

REPORT V61

11/22/05

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06						
	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
<u>PART I: EXPENDITURES & POSITIONS</u>															
RESEARCH & DEVELOPMENT COSTS POSITIONS EXPENDITURES															
OPERATING COSTS POSITIONS EXPENDITURES															
TOTAL COSTS POSITIONS EXPENDITURES															
	12.0	10.0	-	2.0	17	12.0	12.0	-	7	4	12.0	12.0			
	628	629		1		166	159				498	498			
	12.0	10.0	-	2.0	17	12.0	12.0	-	7	4	12.0	12.0			
	628	629		1		166	159	-	7	4	498	498			
						FISCAL YEAR 2004-05				FISCAL YEAR 2005-06					
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
<u>PART II: MEASURES OF EFFECTIVENESS</u>															
1. AVE LENGTH OF TIME BETWEEN AUDITS (YEARS)						6	5	-	1	17	7	7			
2. # AUDITS COMPLETED AS % OF ANNUAL AUDITS PLANNED						100	95	-	5	5	100	100			
3. # OTH AUDITS COMPLTD AS % OTH AUDITS PLAN & REQ						100	100				100	100			
4. # AUDIT FINDINGS RESOLVED AS % OF AUDIT FINDINGS						100	50	-	50	50	100	100			
<u>PART III: PROGRAM TARGET GROUP</u>															
1. AUDIT UNITS-ANNUAL AUDITS						39	39				39	39			
2. AUDIT UNITS-NON-ANNUAL AUDITS						338	260	-	78	23	338	260	-	78	23
3. AUDIT UNITS-SPECIAL REQUESTS						10	10				10	10			
<u>PART IV: PROGRAM ACTIVITIES</u>															
1. AUDIT UNITS-ANNUAL AUDITS						35	34	-	1	3	35	36	+	1	3
2. AUDIT UNITS-NON-ANNUAL AUDITS						33	25	-	8	24	30	30			
3. AUDIT UNITS-SPECIAL REQUESTS						10	4	-	6	60	10	10			

VARIANCE REPORT NARRATIVE
FY 05 and FY 06

11 02 02 04
AGS 104

PROGRAM TITLE: Internal Post-Audit

Part I - EXPENDITURES AND POSITIONS

The variance in expenditures in FY 2004-2005 was due to two vacant positions. No significant variance in first quarter of FY 2005-2006. There is no anticipated significant variance in expenditures for the remaining three quarters in FY 2005-2006.

A variance of two positions existed in FY 2004-2005 and the two positions were filled in the first quarter of FY 2005-2006.

Part II - MEASURES OF EFFECTIVENESS

There was a favorable variance in item 1 in FY 2004-2005 that was due to the completion of 17 audits of DOE schools, which significantly reduced the number of years between audits. The decrease in item 2 in FY 2004-2005 was due to unanticipated problems that were encountered on 2 annual audits that have delayed their completion. The problems were resolved and the audits were completed. There was no variance in item 3 in FY 2004-2005. The shortfall in item 4 in FY 2004-2005 was due to a shortage of resources of State departments to correct prior years' unresolved audit findings.

No significant variances are anticipated in items 1, 2 and 3 in FY 2005-2006. The shortfall in item 4 in FY 2005-2006 may occur if the shortage of resources of State departments to correct unresolved audit findings continues.

Part III - PROGRAM TARGET GROUPS

There was no variance in item 1 in FY 2004-2005. There was a decrease in item 2 in FY 2004-2005 due to a reevaluation of the audit units in the target group. There was no variance in item 3 in FY 2004-2005. The audit units in items 1 and 2 in FY 2005-2006 have been adjusted to reflect FY 2004-2005 changes. There is no variance in item 3 in FY 2005-2006.

Part IV - PROGRAM ACTIVITIES

The decrease in item 1 in FY 2004-2005 was due to unanticipated problems that were encountered on 2 annual audits that have delayed their completion. Item 1 in FY 2005-2006 has been adjusted to reflect the addition of a new DOE school. The large decrease in item 2 in FY 2004-2005 was due to two vacant positions in FY 2004-2005. No significant variance is anticipated in item 2 in FY 2005-2006. The variance in item 3 in FY 2004-2005 was attributable to a decrease in the number of special requests that were received from state agencies. No significant variance is anticipated in item 3 in FY 2005-2006.

STATE OF HAWAII

PROGRAM TITLE:

PROGRAM-ID:

PROGRAM STRUCTURE NO: 110203

FINANCIAL ADMINISTRATION

BUF - 115

VARIANCE REPORT

REPORT V61

11/22/05

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES												
OPERATING COSTS												
POSITIONS	18.0	17.0	-	1.0	6	18.0	17.0	-	1.0	6	18.0	18.0
EXPENDITURES	353,658	350,083	-	3,575	1	128,750	128,537	-	213		389,826	383,893
											-	5,933
												2
TOTAL COSTS												
POSITIONS	18.0	17.0	-	1.0	6	18.0	17.0	-	1.0	6	18.0	18.0
EXPENDITURES	353,658	350,083	-	3,575	1	128,750	128,537	-	213		389,826	383,893
											-	5,933
												2
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. AV ANN RATE OF RETURN ON STATE TREASRY INVSTMTS					2.28	2.53			2.37	3.35		
2. RATE OF INT PD ON STATE BONDS REL TO BOND INDEX(%)					90	91	+	1	90	90		
3. % TREASURY TRANSACTNS UNRECONCILED AFTER 30 DAYS					8	8			8	8		
4. %INCR IN NEW UNCLAIMED PROP HOLDER REPTS FILED					0	NA			2.74	9.5	+	6
5. % INCR IN UNCLAIMED PROPERTY AMOUNTS REPORTED					0	NA			1.03	1.03		219
6. %INCR IN RETURNS OF UNCLMD PROP TO RIGHTFUL OWNERS					0	NA			2.24	2.24		
PART III: PROGRAM TARGET GROUP												
1. STATE DEPARTMENTS					20	20			20	20		
2. STATE INVESTMENT ACCOUNTS					9	9			9	9		
3. STATE FUND INVESTMENTS (\$ MILLIONS)					701	843	+	142	675	895	+	220
4. LOCAL AND MAINLAND FINANCIAL INSTITUTIONS					12	12			12	12		33
5. UNCLAIMED PROPERTY HOLDERS					7,500	8,222	+	722	7,575	9,000	+	1,425
6. OWNERS OF UNCLAIMED PROPERTY					50,000	49,475	-	525	50,000	49,475	-	525
												1
PART IV: PROGRAM ACTIVITIES												
1. NO. OF STATE BOND ISSUES UNDERTAKEN					7	7			8	7	-	1
2. # STATE BOND CALLS AND/OR REDEMPTIONS INITIATED					13	14	+	1	3	3		13
3. NO. OF STATE BOND ACCOUNTS/HOLDERS SERVICED					360	360			135	135		
4. AMOUNT OF STATE FUNDS MANAGED (IN MILLIONS)					3,318	3,517	+	199	3,361	3,970	+	609
5. NO. OF STATE AGENCY ACCOUNTS SERVICED					387	387			356	356		18
6. NO. OF UNCLAIMED PROPERTY CLAIMS PAID					5,000	3,580	-	1,420	5,112	3,687	-	1,425
7. AMOUNT OF UNCLAIMED PROP CLAIMS PAID (000'S)					4,400	3,488	-	912	4,425	4,500	+	75
												2

VARIANCE REPORT NARRATIVE
FY 05 and FY 06

11 02 03
BUF 115

PROGRAM TITLE: FINANCIAL ADMINISTRATION DIVISION

Part I – EXPENDITURES AND POSITIONS

Positions – The variance in FY 05 is due to one vacant general fund Account Clerk IV position that was filled during the first quarter of FY 06. The variance for FY 06 is due to the retirement of an Accountant in the Fiscal Services Branch. The vacant general fund position is expected to be filled during FY 06.

Expenditures – The variance in FY 05 expenditures is due primarily to the net effect of lower debt service costs and other current expenses, and an increase in the trust fund authorization. The variance in FY 06 planned expenditures is due to lower debt service costs associated with the recent bond refunding (series DG and DH) and new issuance (series DF).

Part II – MEASURES OF EFFECTIVENESS

The variance in item 1 for FY 05 and FY 06 is due primarily to higher than projected investment yields (which is market driven) in the State Treasury investment portfolio. In FY 06, the investment yield is also expected to increase due to the general trend of rising interest rates.

The variance for items 4 in FY 06 is due to holders' increased awareness of their reporting obligation as required by the Sarbanes-Oxley Act of 2002. The Sarbanes-Oxley Act increases the accountability of corporate officers of all public traded companies in the United States. The Sarbanes-Oxley Act requires more stringent internal accounting controls, business practices, and proper financial reporting requirements that will impact on the proper handling and reporting of any unclaimed property by these companies. The Act contains severe sanctions against the corporate officers for non-compliance that includes both monetary and criminal penalties.

Part III – PROGRAM TARGET GROUP

The FY 06 variance in item 3 for FY 05 and FY 06 is due to a change in the State's economic condition since the program's last projections, which have resulted in overall higher Treasury Fund balances that are available for investment.

The variance in item 5 for FY 06 is due to anticipated increases in the number of unclaimed property holders as a result of compliance by corporations with the requirements of the Sarbanes-Oxley Act of 2002.

Part IV – PROGRAM ACTIVITIES

The FY 06 variance in item 1 is due to one less bond issue that is now planned for the current fiscal year.

The variance in item 4 in FY 05 and FY 06 is due to the increase in the amount of moneys collected and deposited into the State Treasury. The State's economy has out paced the last financial projections.

The variances in FY 05 and FY 06 for item 6 and item 7 reflects the difficulty of predicting with any certainty the number and amount of claims to be filed, approved, and paid. Planned figures for FY 05 and FY 06 were based on FY 04 actuals, when an unusually larger number of owners with smaller amounts of unclaimed property settled their claims with the program.

STATE OF HAWAII
PROGRAM TITLE:

GENERAL SERVICES

VARIANCE REPORT

REPORT V61
11/24/05

PROGRAM-ID:

PROGRAM STRUCTURE NO: **1103**

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES												
OPERATING COSTS												
POSITIONS	1,123.0	1,031.0	- 92.0	8	1,137.5	1,030.0	- 107.5	9	1,137.5	1,127.5	- 10.0	1
EXPENDITURES	579,635	560,090	- 19,545	3	168,766	158,827	- 9,939	6	500,725	504,985	4,260	1
TOTAL COSTS												
POSITIONS	1,123.0	1,031.0	- 92.0	8	1,137.5	1,030.0	- 107.5	9	1,137.5	1,127.5	- 10.0	1
EXPENDITURES	579,635	560,090	- 19,545	3	168,766	158,827	- 9,939	6	500,725	504,985	4,260	1
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. % OF STATE RECORD SERIES UNDER CONTROL SCHEDULE					29	29			29	29		
2. AVE TURNAROUND TIME TO REFER ELIGIBLES					21	36	+ 15	71	21	21		
3. % CONTRACT GRIEVANCES SETTLED W/O 3RD PARTY ASST					90	93	+ 3	3	90	90		
4. AV PRE-BID CONSTRUCTION EST AS % OF AV BID PRICE					100	100			100	100		

Intermediate Level Program
No Narrative
(See Lowest Level Programs for Explanation of Variances)

STATE OF HAWAII
PROGRAM TITLE: **LEGAL SERVICES**
PROGRAM-ID: **ATG - 100**
PROGRAM STRUCTURE NO: **110301**

VARIANCE REPORT

REPORT V61
11/24/05

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS POSITIONS EXPENDITURES												
OPERATING COSTS POSITIONS EXPENDITURES	271.0 42,326	251.0 28,364	- 20.0 - 13,962	7 33	283.5 10,658	254.0 8,174	- 29.5 - 2,484	10 23	283.5 31,974	283.5 28,000	- 3,974	12
TOTAL COSTS POSITIONS EXPENDITURES	271.0 42,326	251.0 28,364	- 20.0 - 13,962	7 33	283.5 10,658	254.0 8,174	- 29.5 - 2,484	10 23	283.5 31,974	283.5 28,000	- 3,974	12
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS					43,000	25,275	- 17,725	41	43,000	25,200	- 17,800	41
1. # CIVIL CASES SETTLED OR TRIED					250	168	- 82	33	250	200	- 50	20
2. # CRIMINAL CASES SETTLED OR TRIED					1,400	1,195	- 205	15	1,400	2,000	+ 600	43
3. # ADMINISTRATIVE CASES SETTLED OR TRIED					100	105	+ 5	5	100	100		
4. # APPEALS SETTLED OR DECIDED					5,000	3,998	- 1,002	20	5,000	4,200	- 800	16
5. NO. OF INVESTIGATIONS COMPLETED					1,500	1,891	+ 391	26	1,500	2,300	+ 800	53
6. # LEGAL OPINIONS & ADVICE ISSUED					6,400	5,175	- 1,225	19	6,400	5,500	- 900	14
7. #CONTRACTS, RULES REVIEWED AND/OR APPROVED					3,400	3,690	+ 290	9	5,200	7,900	+ 2,700	52
8. NO. OF LEGISLATIVE BILLS REVIEWED					19,000	60,448	+ 41,448	218	19,000	599,000	+ 580,000	53
9. \$ AMOUNT OF JUDGMENTS/SETTLEMENTS FOR STATE (000)					10	7.5	- 2	20	10	8.6	- 1	10
10. CIV RECOVERIES DIV EFF RATNG:COLL OVER EXPENSE (%)												
PART III: PROGRAM TARGET GROUP					70,000	71,500	+ 1,500	2	70,000	71,500	+ 1,500	2
1. EMPLOYEES AND OFFICERS OF STATE GOVERNMENT					1.211	1.263			1.211	1.263		
2. PEOPLE OF HAWAII (MILLIONS)												
PART IV: PROGRAM ACTIVITIES					30,000	31,190	+ 1,190	4	30,000	31,000	+ 1,000	3
1. # HOURS-LEGAL OPINIONS, ADVICE ISSUED					11,000	11,735	+ 735	7	11,000	11,000		
2. # HOURS-MATTERS RELATING TO LEGISLATION					73,000	77,147	+ 4,147	6	73,000	76,000	+ 3,000	4
3. # HOURS-PREP/APPR FOR ADMIN HRG, PUB MTG, CT APP					103,000	94,721	- 8,279	8	103,000	98,000	- 5,000	5
4. # HOURS - LEGAL RESEARCH, FACT GATHERING/DISCOVERY					29,000	29,222	+ 222	1	29,000	29,000		
5. # HOURS-REVIEW, APPROVAL OF RULES					10,000	11,561	+ 1,561	16	10,000	11,000	+ 1,000	10
6. # HOURS-MATTERS RELATING TO CONTRACTS												

VARIANCE REPORT NARRATIVE
FY 05 and FY 06

PROGRAM TITLE: Legal Services

11 03 01
ATG 100

Part I – EXPENDITURES AND POSITIONS

In FY 2005, there was an expenditure variance of \$12,719,961 primarily resulting from unused federal (\$3,075,787), trust (\$3,808,308), revolving (\$2,142,799), special (\$234,688), and interdepartmental (\$2,986,908) fund allotments. The program lapsed \$471,471 of general funds of which \$285,821 was restricted funds and approximately \$180,000 in personal services cost because of a change in the legal services billing process. This revised legal services billing process to the Department of Human Services' federal programs generated additional federal reimbursement moneys to both the Departments of the Attorney General and Human Services. This revised billing process was due to an effort by the departments to maximize reimbursements from federal agencies.

The department had as of June 30, 2005 a total of 28 vacancies of which 21 were permanent positions and 7 were temporary positions. 6 permanent positions and 2 temporary positions were subsequently filled in the 1st Quarter of FY 2006. However, at the end of the 1st Quarter of FY 2006, there were still 34 vacancies consisting of 27 permanent and 7 temporary position vacancies since additional positions became vacant as well as 5 new positions created pursuant to new FB 200 budget.

Part II – MEASURES OF EFFECTIVENESS

1. The number of civil cases settled or tried, Item 1, was overestimated on the planned measure. The overestimation was attributed to Judiciary not referring their collection cases to the Department after December 2004. Judiciary referred these collection cases to private collection agencies.
2. In FY 2005, the variance for items 2, 3, 5, and 7 was primarily due to the overestimation of the planned measures. The differences were not particularly attributed to any one cause.

3. The variance for items 4, 6 and 8 was attributed to the underestimation of the planned measure for FY 2005.
4. Judgments/Settlements for State, Item 9, exceeded the planned measure by \$41,448,000 for FY 2005. The increase in judgment/settlements was primarily due to the efforts by the Civil Recoveries, Criminal Justice and Tax Divisions on various types of cases, such as criminal, tax appeals, foreclosures, bankruptcies, third party liens, etc.
5. The Civil Recoveries Division's efficiency rating of 7.5% (collection over expenses) is a very cost-effective ratio as compared to a private collection agency that would charge up to 50% of the value of debt collected for their services.

Part III – PROGRAM TARGET GROUPS

No significant variance.

Part IV – PROGRAM ACTIVITIES

1. There were no significant variances in the Program Activities, except for item 4 where there was a substantial variance between planned and actual, but not particularly attributed to any one cause or reason.

STATE OF HAWAII
PROGRAM TITLE:

INFORMATION PROCESSING SERVICES

VARIANCE REPORT

REPORT V61
11/22/05

PROGRAM-ID: **AGS - 131**

PROGRAM STRUCTURE NO: **110302**

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06						
	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS POSITIONS EXPENDITURES															
OPERATING COSTS POSITIONS EXPENDITURES	197.0 16,552	170.0 16,507	-	27.0 45	14	203.0 4,677	173.0 4,550	-	30.0 127	15 3	203.0 13,137	193.0 13,400	-	10.0 263	5 2
TOTAL COSTS POSITIONS EXPENDITURES	197.0 16,552	170.0 16,507	-	27.0 45	14	203.0 4,677	173.0 4,550	-	30.0 127	15 3	203.0 13,137	193.0 13,400	-	10.0 263	5 2
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06						
					PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE			
PART II: MEASURES OF EFFECTIVENESS															
1. REQUESTS FOR IP SVCS COMPLTD ON SCHED AS % TTL CMP					82	81	-	1	1	82	82				
2. % OF PRODUCTION JOBS RUN ON SCHEDULE					99	99				99	99				
3. PRODUCTION JOBS RERUN AS % OF TOTAL PRODUCTION JOB					1	1				1	1				
4. COMPUTER DOWNTIME AS % OF TOTAL OPERATIONAL TIME					1	1				1	1				
5. # TROUBLE CALLS RESOLVED AS % CALLS RECD BY NCU					100	100				100	100				
6. USER EVALUATION OF QUALITY OF COMMUNICTN SVCS					85	85				85	85				
PART III: PROGRAM TARGET GROUP															
1. STATE USER AGENCIES					21	21				21	21				
PART IV: PROGRAM ACTIVITIES															
1. # COMPUTERS SPPTD AT STATE'S CENTRAL COMP FACILITY					15	30	+	15	100	15	30	+	15	100	
2. NUMBER OF REFERRALS/REQUESTS REVIEWED					75	53	-	22	29	75	75				
3. NUMBER OF IP APPLICATIONS DEVELOPED & MAINTAINED					72	69	-	3	4	72	72				
4. # OF TROUBLE CALLS REC'D BY NETWORK CONTROL UNIT					15,000	12,111	-	2,889	19	15,000	13,000	-	2,000	13	
5. # OF REPAIR & MAINTENANCE SERVICE CALLS RECEIVED					2,750	2,580	-	170	6	2,750	2,800	+	50	2	
6. TOTAL # OF TELEPHONE STATIONS (SELEX, B-I'S, ETC)					18,000	18,000				18,000	18,000				
7. TOTAL NO. OF VIDEO CONF CTRS ON NETWORKS					6	6				6	6				
8. TOTAL NUMBER OF MICROWAVE SITES					14	12	-	2	14	15	15				

VARIANCE REPORT NARRATIVE
FY 05 and FY 06

11 03 02
AGS 131

PROGRAM TITLE: Information Processing Services

Part I - EXPENDITURES AND POSITIONS

The variance in positions for FY 2004-05 and the first quarter of FY 2005-06 is due to ongoing vacancies. Recruitment of information technology positions has been difficult due to the increased demand for computer specialists in the last several years and the competitive salaries in the private sector. The variance in expenditure in the first quarter of FY 2005-06 reflects the ongoing vacancies and the deferral of costs due to credit transactions or incomplete contractual agreements. The variance in the last three quarters of FY 2005-06 reflects increased payroll costs for which collective bargaining transfers were made and deferred contractual costs that will be incurred later in the fiscal year.

Part II - MEASURES OF EFFECTIVENESS

There are no significant variances in the measures of effectiveness.

Part III - PROGRAM TARGET GROUP

There is no variance in the program target group.

Part IV - PROGRAM ACTIVITIES

- Item 1. Servers were added for various programs, including the FTP, Data Mart, and Time and Attendance servers, as well as servers for Department of Taxation and Department of the Attorney General. It is anticipated that the capacity of the servers will be increased but the number of servers will remain the same in FY 2006.
- Item 2. This measure of effectiveness was changed from Governor's Referrals to Referrals, in general. The difference in the number is due to the type of referral that is being counted.
- Item 3. The number of applications maintained by ICSD has decreased as applications have been moving from IBM and Wang computers to computers maintained at departments.
- Item 4. There were less trouble calls received in FY 2005. As users migrate off older platforms, trouble calls related to obsolete equipment has decreased. In addition, the decrease may be attributed to improved management of the networks. It is anticipated that the number of these calls will remain relatively stable in FY 2006.
- Item 8. Construction of the microwave sites has not been completed.

There are no other significant variances in the program activities.

STATE OF HAWAII
PROGRAM TITLE:

WIRELESS ENHANCED 911 BOARD

VARIANCE REPORT

REPORT V61
11/22/05

PROGRAM-ID: **AGS - 891**

PROGRAM STRUCTURE NO: **110303**

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES												
OPERATING COSTS												
POSITIONS												
EXPENDITURES					1,000	-	1,000	100	6,000	7,000	1,000	17
TOTAL COSTS												
POSITIONS												
EXPENDITURES					1,000	-	1,000	100	6,000	7,000	1,000	17

VARIANCE REPORT NARRATIVE
FY 05 and FY 06

11 03 03
AGS 891

PROGRAM TITLE: Wireless Enhanced 911 Board

Part I - EXPENDITURES AND POSITIONS

Act 159/SLH 2004, created the Wireless Enhanced 911 Board effective July 1, 2004, without an appropriation. The Board convened for the first time on November 10, 2004, and received an emergency appropriation of \$3,050,000 (Act 42, SLH 2005) in May 2005. Due to the late start in organizing the Board, there were no expenditures for the fiscal year 2004-05. There are no positions in this program.

There were no expenditures in the first quarter of the fiscal year 2005-2006. The variance in expenditures was due to the late formation of the Board which delayed the development and implementation of the operating policies and procedures. With the anticipated hiring of a contractor to handle operations (collection and disbursement of funds) for the Board in November 2005, the Board expects to expend the total appropriation amount during the next three quarters.

Part II – MEASURES OF EFFECTIVENESS

Measures of effectiveness have not been developed for this program.

Part III – PROGRAM TARGET GROUPS

Program Target Groups have not been identified for this program.

Part IV – PROGRAM ACTIVITIES

Program Activities have not been developed for this program.

STATE OF HAWAII
PROGRAM TITLE:

PERSONNEL SERVICES

VARIANCE REPORT

REPORT V61
11/22/05

PROGRAM-ID:

PROGRAM STRUCTURE NO: **110305**

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06						
	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS POSITIONS EXPENDITURES															
OPERATING COSTS POSITIONS EXPENDITURES															
TOTAL COSTS POSITIONS EXPENDITURES															
	113.0	108.0	-	5.0	4	112.0	107.0	-	5.0	4	112.0	112.0			
	21,258	14,649	-	6,609	31	5,322	3,351	-	1,971	37	16,228	16,374		146	1
	113.0	108.0	-	5.0	4	112.0	107.0	-	5.0	4	112.0	112.0			
	21,258	14,649	-	6,609	31	5,322	3,351	-	1,971	37	16,228	16,374		146	1
						FISCAL YEAR 2004-05				FISCAL YEAR 2005-06					
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS															
1. NO MEASURES HAVE BEEN DEVELOPED FOR THIS PROGRAM						NA	NA				NA	NA			

Intermediate Level Program
No Narrative
(See Lowest Level Programs for Explanation of Variances)

STATE OF HAWAII
PROGRAM TITLE:
PROGRAM-ID:
PROGRAM STRUCTURE NO:

WORKFORCE ATTR, SELECT, CLASS & EFFECT
HRD - 102
11030501

REPORT V61
11/22/05

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES												
OPERATING COSTS												
POSITIONS	100.0	95.0	-	5.0	5	99.0	94.0	-	5.0	5	99.0	99.0
EXPENDITURES	19,918	13,257	-	6,661	33	4,976	3,000	-	1,976	40	15,234	15,270
												36
TOTAL COSTS												
POSITIONS	100.0	95.0	-	5.0	5	99.0	94.0	-	5.0	5	99.0	99.0
EXPENDITURES	19,918	13,257	-	6,661	33	4,976	3,000	-	1,976	40	15,234	15,270
												36
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. AVERAGE TURNAROUND TIME TO REFER ELIGIBLES		21	36	+	15	71			21	21		
2. % OF SELECTION ACTIONS TAKEN CHANGED BY APPEAL		1		-	1	100			1	1		
3. % OF CLASS ACTNS FOR FILLED PSNS COMPL IN 6 MO		95	97	+	2	2			95	95		
4. % OF CLASS ACTNS FOR NEW & VAC PSNS COMPL IN 3 MO		95	95						95	95		
5. % OF CLASSIFICATION ACTNS TAKEN CHANGED BY APPEAL		1		-	1	100			1	1		
6. % TOTAL PAY RANGE ASSIGNMENTS CHANGED BY APPEAL		1		-	1	100			1	1		
7. EMPLOYEE TRAINED AS % OF TOTAL WORKFORCE		20	21	+	1	5			20	20		
8. % CONTRACT GRIEVANCES SETTLED W/O 3RD PARTY ASST		90	93	+	3	3			90	90		
9. NO. OF GRIEV PER 1000 EES IN BU'S UNDER HRD JURIS		20	30	+	10	50			20	25	+	5
10. RATIO: OPEN CLAIMS VS CLAIMS CLOSED DURING FY		2	1	-	1	50			2	2		25
PART III: PROGRAM TARGET GROUP												
1. VACANCIES TO BE FILLED BY ELIGIBLES & NON-COMP. ACT		2,000	1,203	-	797	40			2,000	2,000		
2. NO. OF CIVIL SERVICE POSITIONS		24,500	24,381	-	119				24,500	24,500		
3. NO. OF NEW CIVIL SERVICE POSITIONS		500	472	-	28	6			500	500		
4. INJURED EMPLOYEES IN CENTRALIZED MGT GROUP		11,570	16,570	+	5,000	43			11,570	16,570	+	5,000
5. NO. OF CIVIL SERVICE CLASSES		1,700	1,603	-	97	6			1,700	1,700		43
6. CIVIL SERVICE EMPLOYEES		20,543	20,600	+	57				20,543	20,600	+	57
7. EXEMPT SERVICE EMPLOYEES		2,319	2,039	-	280	12			2,319	2,039	-	280
8. MIDDLE-MANAGEMENT EMPLOYEES		328	311	-	17	5			328	311	-	17
9. FIRST-LINE SUPERVISORY EMPLOYEES		1,884	1,914	+	30	2			1,884	1,914	+	30
10. NON-MANAGEMENT EMPLOYEES		20,650	20,414	-	236	1			20,650	20,414	-	236
												1
PART IV: PROGRAM ACTIVITIES												
1. RECRUIT OR LOCATE APPLICANTS(APPLC.RECEIVED)		21,000	18,284	-	2,716	13			21,000	21,000		
2. EXAMINE APPLICANTS(TTL EXAMINED BY ALL MEANS)		12,000	5,519	-	6,481	54			12,000	12,000		
3. REFER QUAL APPS FOR PLACEMENT(ELIGIBLES REFERRED)		30,000	28,804	-	1,196	4			30,000	30,000		
4. CLASSIFY POSITIONS (NO. ACTIONS TAKEN)		3,000	2,917	-	83	3			3,000	3,000		
5. PREPARE CLASS & QUAL SPEC (# OF CLASS SPECS COMPL)		200	151	-	49	25			200	165	-	35
6. ANALYZE REQUESTS FOR EXEMPTIONS (# OF REQ ANALYZED)		360	280	-	80	22			360	280	-	80
7. PRICE/REPRICE DETERMINATIONS (# OF CLASSES REVIEWED)		150	83	-	67	45			150	80	-	70
8. AUDIT PERSONNEL ACTIONS (NO. OF ACTIONS REVIEWED)		153,347	123,993	-	29,354	19			153,347	123,993	-	29,354
9. CONDUCT TRAINING PROGRAMS(NO. OF PROGRAMS)		400	322	-	78	20			400	350	-	50
10. NUMBER OF FORMAL GRIEVANCES REVIEWED		430	288	-	142	33			430	500	+	70
												16

Variance Report Narrative
FY 2005 and FY 2006

11 03 05 01
HRD 102

PROGRAM TITLE: Workforce Attraction, Selection, Classification and Effectiveness

Part I - EXPENDITURES AND POSITIONS

The variance in positions and expenditures in FY 05 is due to vacancies and collective bargaining augmentation. In FY 06 the expenditures are anticipated to be as planned by fiscal year end.

Part II - MEASURES OF EFFECTIVENESS

Item 1. The variance for FY 2005 between the planned overall turnaround time and this year's actual turnaround time is largely attributed to: 1) 6-month recruitment moratorium; 2) development and implementation of customized PeopleSoft e-Recruit and Recruitment modules; 3) system testing in live production; 4) increased manual processing; and 5) defined scheduling of recruitments. Additionally, the program suffered loss of key recruitment staff.

Item 9. The variance in 2005 is due to a combination of the change in union leadership and in management and the differing approaches to established practices.

Item 10. The variance in 2005 is due to the retirement of two senior claims managers, inability to attract experienced replacements, and the subsequent hiring of trainee personnel.

Part III - PROGRAM TARGET GROUP

Item 1. The variance in 2005 is due to continuing budget restrictions where departments delayed filling of vacancies to achieve necessary cost savings and in lieu of RIFs, savings continue to be achieved through the attrition of employees who retired or left State service, and the subsequent delay in filling or abolishment of their resulting vacancies. Additionally, in accordance with Executive Memorandum 04-02, agencies are required to obtain Governor's approval to fill vacancies other than those critical programs specifically excluded from coverage such as public safety, child protective services, health/hospital, and education-related program areas.

Item 7. The variance in 2005 is due to the conversion of exempt employees to civil services classes and attrition.

PART IV - PROGRAM ACTIVITIES

Items 1, 2 and 3. The variance for FY 2005 may be reflective of the earlier problems encountered with the on-line application process. The decrease in number of applicants examined and referred is due to: 1) Hawaii's lowest unemployment rate; and 2) continued unfamiliarity of the new human application system and methodology which resulted in many incomplete applications filed. Many applicants who filed incomplete applications did not subsequently pursue further employment consideration.

Item 5. The variance for FY 2005 is due to a reduction in the number of requests received from the departments and a backlog of assignments that have not been completed. The backlog is due to the long-term illness and absence of the division chief, the retirement of the Classification Branch Chief, and the need to divert staff to work on two legislatively mandated studies.

Item 6. The variance for FY 2005 is due to the delegation of authority granted to departments to extend exempt positions that are exempted from the civil service because they are assigned to projects approved by the Governor.

Item 7. The variance for FY 2005 is due to an over estimation of the number of new classes that would be established this and other jurisdictions during FY 2004-05. The estimate was increased for FY 2004-05 due to substantial increases in the number of new classes established by other jurisdictions during the two preceding fiscal years.

Item 8. The variance for FY 2005 is due to corrections made to employee records to bring them in compliance with Act 253.

Item 9. The variance for FY 2005 is due to the lessening demand for end-user computer training classes. After many years of having offered computer classes, a sizeable portion of the need for such training has been met. Additionally, younger people entering the workforce typically are highly computer literate and do not require a great deal of training in that area.

Item 10. The variance for FY 2005 is due to the diversion of staff's time to assist in the intensive negotiations for the 05-07 collective bargaining agreements. It is anticipated that the number of grievances reviewed will increase in FY 06 since the peak period for the next round of negotiations will occur in FY 06.

STATE OF HAWAII
PROGRAM TITLE:

VARIANCE REPORT
SUPPORTING SERVICES - HUMAN RESOURCES DEV

REPORT V61
11/22/05

PROGRAM-ID: **HRD - 191**
PROGRAM STRUCTURE NO: **11030502**

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES												
OPERATING COSTS												
POSITIONS	13.0	13.0			13.0	13.0			13.0	13.0		
EXPENDITURES	1,340	1,392	52	4	346	351	5	1	994	1,104	110	11
TOTAL COSTS												
POSITIONS	13.0	13.0			13.0	13.0			13.0	13.0		
EXPENDITURES	1,340	1,392	52	4	346	351	5	1	994	1,104	110	11
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. QUANT MOE NOT DEVELOPED FOR THIS PROG					NA	NA			NA	NA		
PART III: PROGRAM TARGET GROUP												
1. TTL NO OF CIV SERV & EXEMT SERVICE PERSONNEL					28,052	22,639	- 5,413	19	28,052	22,639	- 5,413	19
2. NUMBER OF ELECTED & APPOINTED OFFICIALS					96	100	+ 4	4	96	100	+ 4	4
3. EMPLOYEES OF DHRD					117	108	- 9	8	117	112	- 5	4
4. MMBRS OF MERIT APPEALS BD					3	3			3	3		
PART IV: PROGRAM ACTIVITIES												
1. ADV GOV ON PROBE CONC ADMIN OF PERS MANAG SYS-WKHR					100	100			100	100		
2. ADMINISTER PERSONNEL MANAG SYS OF STATE (WKHR)					1,203	1,203			1,203	1,203		
3. DIRECT & COORDINATE DPS PROG (WORK HOURS)					2,028	2,028			2,028	2,028		
4. PARTICIPATE IN COLL BARGAINING PROCESS (WKHR)					875	875			875	875		

PROGRAM TITLE: Supporting Services-Human Resources Development

Part I - EXPENDITURES AND POSITIONS

Expenditure variance for FY 2005 is due to collective bargaining increases. In FY 2006 the expenditures are anticipated to be as planned.

Part II - MEASURES OF EFFECTIVENESS

Quantification of the measures of effectiveness has not been developed for this program.

Part III - PROGRAM TARGET GROUP

There are no significant variances to report.

Part IV - PROGRAM ACTIVITIES

There are no significant variances to report.

STATE OF HAWAII
PROGRAM TITLE:

VARIANCE REPORT
EMPLOYEE FRINGE BENEFIT ADMINISTRATION

REPORT V61
11/22/05

PROGRAM-ID:

PROGRAM STRUCTURE NO: 110306

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES												
OPERATING COSTS												
POSITIONS	96.0	90.0	- 6.0	6	101.0	91.0	- 10.0	10	101.0	101.0		
EXPENDITURES	432,371	438,810	6,439	1	126,867	126,540	- 327		370,916	382,465	11,549	3
TOTAL COSTS												
POSITIONS	96.0	90.0	- 6.0	6	101.0	91.0	- 10.0	10	101.0	101.0		
EXPENDITURES	432,371	438,810	6,439	1	126,867	126,540	- 327		370,916	382,465	11,549	3
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. AVE TIME BETWN RET DATE AND INIT RET CHECK (WEEKS)					4	4			4	4		

Intermediate Level Program
No Narrative
(See Lowest Level Programs for Explanation of Variances)

STATE OF HAWAII

PROGRAM TITLE:

PROGRAM-ID:

PROGRAM STRUCTURE NO: 11030601

EMPLOYEES RETIREMENT SYSTEM**BUF - 141****VARIANCE REPORT**

REPORT V61

11/22/05

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06					
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%		
PART I: EXPENDITURES & POSITIONS														
RESEARCH & DEVELOPMENT COSTS														
POSITIONS														
EXPENDITURES														
OPERATING COSTS														
POSITIONS	73.0	67.0	-	6.0	8	75.0	69.0	-	6.0	8	75.0	75.0		
EXPENDITURES	429,482	435,895		6,413	1	125,980	125,980				367,877	379,077	11,200	3
TOTAL COSTS														
POSITIONS	73.0	67.0	-	6.0	8	75.0	69.0	-	6.0	8	75.0	75.0		
EXPENDITURES	429,482	435,895		6,413	1	125,980	125,980				367,877	379,077	11,200	3
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06					
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%		
PART II: MEASURES OF EFFECTIVENESS														
1. AVE TIME BETWN RET DATE AND INIT RET CHECK (WEEKS)					4	4			4	4				
2. AVE. TIME TO FINALIZE SVS RETIREMT BENEFITS (MON)					6	13	+	7	117	6	6			
3. AVE TIME TO PROC INIT CHK TO TERM EMPlys (WKS)					3	3				3	3			
4. ANN INVST RETN AS RANKED IN CAI LG PUB FD PEER GRP					8	10	+	2	25	8	8			
PART III: PROGRAM TARGET GROUP					62,800	63,073	+	273		62,800	63,100	+	300	
1. ACTIVE MEMBERS					33,300	33,301	+	1		34,450	34,450			
2. RETIRED MEMBERS					4,800	4,938	+	138	3	4,800	5,200	+	400	8
3. INACTIVE VESTED MEMBERS														
PART IV: PROGRAM ACTIVITIES					4,000	5,181	+	1,181	30	4,000	4,000			
1. NUMBER OF NEW MEMBERS					200	106	-	94	47	200	200			
2. NUMBER OF TERMINATIONS WITH REFUND					1,400	1,714	+	314	22	1,400	1,700	+	300	21
3. NUMBER OF ANNUAL RETIREES					1,100	974	-	126	11	1,100	1,100			
4. NUMBER OF ANNUAL DECEASED MEMBERS AND RETIREES					8,700	9,196	+	496	6	9,400	9,600	+	200	2
5. ASSETS (IN MILLIONS OF DOLLARS)					9,100	5,503	-	3,597	40	9,100	9,100			
6. NUMBER OF ANNUAL RETIREMENT BENEFIT COMPUTATIONS					200	238	+	38	19	200	250	+	50	25
7. NUMBER OF ANNUAL DISABILITY CLAIMS FILED					365	347	-	18	5	365	300	-	65	18
8. NO. MEMBER HOME LOAN MORTGAGES					34	29	-	5	15	34	34			
9. NO. INVESTMENT ADVISORY FIRMS														

VARIANCE REPORT NARRATIVE
FY 05 and FY 06

11 03 06 01
BUF 141

PROGRAM TITLE: Retirement

Part I - EXPENDITURES AND POSITIONS

Positions: FY 05 and FY 06 variances reflect 6.00 positions that are vacant with personnel actions underway. The program is working to fill these vacant positions by fiscal year end.

Expenditures: The FY 05 variance in expenditures is primarily due to the inclusion of collective bargaining augmentation funds to provide for State employer Social Security/Medicare requirements. The FY 06 variances in expenditures are primarily due to the inclusion of collective bargaining augmentation funds to provide for the employer Pension Accumulation contribution and Social Security/Medicare requirements.

Part II - MEASURES OF EFFECTIVENESS

1. Average Time to Finalize Service Retirement Benefits (Item 2): The FY 05 variance is due to the diversion of resources to recalculate pension estimates and pension benefits for certain legislative changes with a retroactive effective date, retroactive collective bargaining pay adjustments, other departmental pay adjustments, and the continuing difficulty in receiving information from the State and county agencies that have an effect on the calculation of a member's service credit have caused a doubling of the workload and time to finalize the service retirement case files. Another factor that has, and will, impact on this measure is that personnel have been temporarily reassigned to three major multi-year projects to improve ERS' customer service. These projects began in the fourth quarter of FY 05 and include: the Hybrid Contributory Plan (Act 179, SLH 2004), the ERS' new

pension management information system, and the Members' Statement project.

2. Return on Investments (Item 4): The out performance in investment returns is the result of solid earnings in all asset classes including the continued strength of equity markets.

Part III - PROGRAM TARGET GROUPS

No significant variances.

Part IV - PROGRAM ACTIVITIES

1. Number of New Members (Item 1): The increase in new members reflects filling of new positions and or vacancies and may be reflective of improvements in the Hawaii economy.
2. Number of Terminations with Refund (Item 2): Contributory Plan membership as a percentage of the total membership is approximately 15%. It is difficult to gauge the number of terminations in any year.
3. Number of Annual Retirees (Item 3): Forecasting the number of retirees in any given year is difficult to determine but the results were that the actual number of retirees was higher than projected. Increasing numbers of baby boomers are meeting retirement eligibility.
4. Number of Annual Deceased Members and Retirees (Item 4): Forecasting the number of decedents in any given year is difficult to determine but the results were that the number of decedents was lower than projected.

VARIANCE REPORT NARRATIVE
FY 05 and FY 06

11 03 06 01
BUF 141

PROGRAM TITLE: Retirement

5. Number of Annual Retirement Benefit Computations (Item 6): The number of benefit computations in any given year is difficult to determine. The improvement to benefit calculators on the ERS website may have contributed to the lower FY 05 actual figure (for the number of annual retirement benefit computations) as more mid-career members nearing retirement are able to do more self-planning.
6. Number of Annual Disability Claims Filed (Item 7): Forecasting the number of annual disability claims filed in any given year is difficult to determine but the results were that the actual numbers exceeded projections.
7. Number of Member Home Loan Mortgages (Item 8): The declining trend in the number of loans is due to the competitive interest rates being offered by other financial institutions. It can be expected that this trend will continue into the 2006 fiscal year.
8. Number of Investment Advisory Firms (Item 9): The Board of Trustees monitors performance of external investment managers, and hires or terminates managers for changes in the strategic asset allocation plan and based on actual investment results. The decrease in the number of external investment manager counts is due to this strategy (the number of investment advisory firms may be more or less than planned based on actual performance of the managers and changes in asset allocation).

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STATE OF HAWAII

PROGRAM TITLE:

EMPLOYER UNION TRUST FUND

PROGRAM-ID:

BUF - 143PROGRAM STRUCTURE NO: **11030603****VARIANCE REPORT**

REPORT V61

11/22/05

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES												
OPERATING COSTS												
POSITIONS	23.0	23.0			26.0	22.0	- 4.0	15	26.0	26.0		
EXPENDITURES	2,889	2,915	26	1	887	560	- 327	37	3,039	3,388	349	11
TOTAL COSTS												
POSITIONS	23.0	23.0			26.0	22.0	- 4.0	15	26.0	26.0		
EXPENDITURES	2,889	2,915	26	1	887	560	- 327	37	3,039	3,388	349	11
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. % CHG IN ADMIN EXPENDITURES PER ENROLLEE		9.7							23.98	24.27		
2. % ACCTS W/SHORTAGES,OVERAGES PENDG RESO > 30DAYS	65	89	+	24	37	65	90	+	25	38		
3. %CHG IN SATISFACTN SURVEYS COMPLETED BY DPO	0	0				3	NA					
4. %CHG IN SATISFACTN SURVEYS COMPL BY INSUR CARRIERS	NA	0				3	NA					
5. % OPEN ENROLLMT TRANSCNTS COMPL BY EUTF BY 6/30	90	95	+	5	6	95	96	+	1	1		
PART III: PROGRAM TARGET GROUP												
1. ACTIVE FULLTIME EMPLOYEES OF STATE & COUNTIES	64,650	64,919	+	269		65,150	51,600	-	13,550	21		
2. TOTAL RETIRED EMPLOYEES	35,300	35,996	+	696	2	36,300	37,100	+	800	2		
3. TOTAL DEPENDENT BENEFICIARIES	86,620	87,775	+	1,155	1	85,000	73,300	-	11,700	14		
4. MEDICARE PREMIUM REIMBURSEMENT RECIPIENTS	33,900	33,645	-	255	1	34,900	34,000	-	900	3		
5. PERSONNEL AND FINANCE OFFICERS	500	500				500	500					
6. INSURANCE CARRIERS	13	14	+	1	8	10	13	+	3	30		
PART IV: PROGRAM ACTIVITIES												
1. NEW ENROLLMENTS (ADDITIONS)	7,900	7,579	-	321	4	9,800	5,900	-	3,900	40		
2. TERMINATIONS (DELETIONS, CANCELLATIONS)	6,300	5,871	-	429	7	7,650	4,600	-	3,050	40		
3. ENROLLMENT DATA CHGS - INSUR PLAN, NAME, ADDRESS	21,970	21,021	-	949	4	22,970	12,200	-	10,770	47		
4. BENEFIT CLAIMS (GRP LIFE INSURANCE)	980	854	-	126	13	770	650	-	120	16		
5. COBRA ENROLLMENTS	2,600	3,016	+	416	16	3,650	2,900	-	750	21		
6. OUTREACH/EDUC BENEFIT BRIEFING SESSIONS CONDUCTED	150	145	-	5	3	150	145	-	5	3		

VARIANCE REPORT NARRATIVE
FY 05 and FY 06

PROGRAM TITLE: Hawaii Employer-Union Health Benefits Trust Fund

11 03 06 03
BUF 143

Part I - EXPENDITURES AND POSITIONS

FY 2004-05

The variance in expenditures and positions in FY 05 are due to the net effect of collective bargaining allocations and actual other current expense costs which include lower insurance for Trustees costs and higher costs for such items as postage, office lease, and office supplies.

FY 2005-06

Expenditure and positions - The 1st quarter variance in positions are due to four (4.00) vacant positions (3 of the 4 positions were due to the delay in hiring per Act 178, SLH 2005). The variance in expenditures is due to the delay in securing a qualified contractor to support and maintain the PeopleSoft/HFIMS to later in the year. To date, two (2.00) of the four (4.00) vacant positions have been filled in the 2nd quarter and the remaining (2.00) vacant positions are expected to be filled by fiscal year end. For the remainder of FY 06, we are anticipating to expend funds as planned.

Part II - MEASURES OF EFFECTIVENESS

Item 1. The lower actual FY 04 cost per enrollee compared against the FY 05 costs resulted in a 9.7% increase change for FY 05. The variance in FY 05 is attributed to FY 04 expenditures that were less than budgeted due to lower than anticipated costs for office lease, insurance for Trustees, public education, and implementation delays in the computer system improvements.

Item 2. This variance continues to increase due to the EUTF's Administrative Rule for cancellation due to failure to pay contributions. The employee's enrollment is cancelled on the 1st day of the third pay period immediately following the date the premium contribution was due, therefore, maintaining a balance (amount owed or amount due) in the employees

account. The program has implemented a refund process for active employees through the Department of Accounting and General Services (DAGS) payroll system which should improve performance.

Items 3 and 4. For FY 06, the variance cannot be estimated because no surveys were conducted in FY 05. However, these surveys should be implemented in FY 06.

Part III - PROGRAM TARGET GROUPS

Items 1, 2, and 3. The lower estimate for FY 06 is due to Act 245, SLH 2005, which provides for the establishment of VEBA (Voluntary Employees' Beneficiary Association Trusts). This was not anticipated in the planned data.

Item 6. The variance in FY 06 is due to the underestimation of the number of insurance carrier contracts. FY 06 also reflects the non-renewal of the Long Term Care carrier contract.

Part IV - PROGRAM ACTIVITIES

(Item 1) New Enrollments, (Item 2) Terminations, (Item 3) Enrollment Data Changes, (Item 4) Benefit Claims (Group Life Insurance), and (Item 5) COBRA Enrollments - the lower estimated for FY 06 is due to Act 245, SLH 2005, which provides for the establishment of VEBA. This was not anticipated in the planned data.

(Item 4) Benefit Claims (Group Life Insurance) - The lower actual for FY 05 is due to the unpredictability of the variables which determines this program activity.

(Item 5) COBRA Enrollments - The higher actual for FY 05 is due to the unpredictability of the variables which determines this program activity.

STATE OF HAWAII

PROGRAM TITLE:

PROPERTY MANAGEMENT**VARIANCE REPORT**

REPORT V61

11/22/05

PROGRAM-ID:

PROGRAM STRUCTURE NO: **110307**

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
<u>PART I: EXPENDITURES & POSITIONS</u>												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES												
OPERATING COSTS												
POSITIONS	76.0	69.0	-	7.0	9	76.0	67.0	-	9.0	12	76.0	76.0
EXPENDITURES	35,028	33,022	-	2,006	6	9,724	6,723	-	3,001	31	26,784	30,702
											3,918	15
TOTAL COSTS												
POSITIONS	76.0	69.0	-	7.0	9	76.0	67.0	-	9.0	12	76.0	76.0
EXPENDITURES	35,028	33,022	-	2,006	6	9,724	6,723	-	3,001	31	26,784	30,702
											3,918	15
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
<u>PART II: MEASURES OF EFFECTIVENESS</u>												
1. NO MEASURES HAVE BEEN DEVELOPED FOR THIS PROGRAM					NA	NA			NA	NA		

Intermediate Level Program
No Narrative
(See Lowest Level Programs for Explanation of Variances)

STATE OF HAWAII

PROGRAM TITLE:

PROGRAM-ID:

PROGRAM STRUCTURE NO: 11030701

PUBLIC LANDS MANAGEMENT

LNR - 101

VARIANCE REPORT

REPORT V61

11/22/05

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS POSITIONS EXPENDITURES												
OPERATING COSTS POSITIONS EXPENDITURES	51.0 5,788	47.0 4,576	- 4.0 - 1,212	8 21	51.0 1,519	45.0 897	- 6.0 - 622	12 41	51.0 4,407	51.0 5,999	1,592	36
TOTAL COSTS POSITIONS EXPENDITURES	51.0 5,788	47.0 4,576	- 4.0 - 1,212	8 21	51.0 1,519	45.0 897	- 6.0 - 622	12 41	51.0 4,407	51.0 5,999	1,592	36
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. NO. OF ACRES ON LEASE (THOUSANDS)					195	130	- 65	33	205	205		
2. NO. OF ACRES ON REVOCABLE PERMIT (THOUSANDS)					45	108	+ 63	140	45	100	+ 55	122
3. NO. OF DELINQ ACCTS AS A % OF TOTAL ACCTS					5	5			5	5		
4. AMT OF GEOTHERMAL ROYALTIES COLLECTED (\$000)					700	300	- 400	57	700	300	- 400	57
5. AMT OF TOTAL REVENUES GENERATED (\$000)					13,500	14,000	+ 500	4	13,500	13,500		
PART III: PROGRAM TARGET GROUP												
1. # ACRES SET ASIDE BY EXEC ORDERS FOR PUBLIC PURP					800	2,400	+ 1,600	200	805	2,000	+ 1,195	148
2. DOLLAR AMOUNT TRANSFERRED TO OHA (000)					1,804	430	- 1,374	76	1,858	500	- 1,358	73
3. DOLLAR AMOUNT TRANSFERRED TO DHHL (000)					304	300	- 4	1	313	300	- 13	4
PART IV: PROGRAM ACTIVITIES												
1. NO. OF SALES IN FEE					15	10	- 5	33	10	10		
2. NO. OF GENERAL LEASES SOLD					15	105	+ 90	600	15	100	+ 85	567
3. NO. OF REVOCABLE PERMITS ISSUED					30	27	- 3	10	20	20		
4. NO. OF EXECUTIVE ORDERS ISSUED					40	61	+ 21	53	30	50	+ 20	67
5. NO. ACQUISITIONS OF NON-PUBLIC LAND FOR PUBLIC USE					5	5			5	5		
6. NO. OF INSPECTIONS OF PUBLIC LANDS MADE					500	100	- 400	80	500	100	- 400	80
7. NO. OF EASEMENTS GRANTED					45	20	- 25	56	30	30		
8. DOLLAR AMT OF DELINQUENT RECEIVABLES (THOUS)					100	100			100	100		

VARIANCE REPORT NARRATIVE
FY 05 and FY 06

11 03 07 01
LNR 101

PROGRAM TITLE: Public Lands Management

Part I – EXPENDITURES AND POSITIONS

Vacancy due to long delays by DHRD recruitment process and difficulty in finding qualified applicants when private sector offers higher salaries.

Expenditures were below ceiling amounts.

Part II – MEASURES OF EFFECTIVENESS

Item 1: Overestimated lease acreage.

Item 2: Underestimated revocable permit acreage.

Item 4: Revenues dropped due to tenants' geothermal equipment breakdown.

Part III – PROGRAM TARGET GROUPS

Item 1: Exceeded estimate. Processing executive orders to government agencies in a timely manner in order for government agencies to fulfill program objections.

Item 2: Overestimated 20% revenues to be paid to OHA.

Part IV – PROGRAM ACTIVITIES

Item 1: Overestimated sales in fee.

Item 2: Exceeded estimate. Increase due to Applicants participating in the Kaneohe Bay Pier Amnesty Program.

Item 3: Overestimated revocable permits to be issued.

Item 4: Exceeded estimate. Processing executive orders to government agencies in a timely manner in order for government agencies to fulfill program objectives.

Item 6: Unable to conduct inspections due to staff shortages and giving priority to processing disposition requests in a timely manner.

STATE OF HAWAII

PROGRAM TITLE:

RISK MANAGEMENT

PROGRAM-ID:

AGS - 203PROGRAM STRUCTURE NO: **11030702****VARIANCE REPORT**

REPORT V61

11/22/05

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS POSITIONS EXPENDITURES												
OPERATING COSTS POSITIONS EXPENDITURES	4.0 10,866	4.0 10,486	- 380	4	4.0 3,039	4.0 715	- 2,324	76	4.0 9,336	4.0 11,668	2,332	25
TOTAL COSTS POSITIONS EXPENDITURES	4.0 10,866	4.0 10,486	- 380	4	4.0 3,039	4.0 715	- 2,324	76	4.0 9,336	4.0 11,668	2,332	25
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. FREQUENCY OF PROPERTY LOSSES		100	104	+	4	4	70	70				
2. SEVERITY OF PROPERTY LOSSES		1,590	2,552	+	962	61	900	2,000	+	1,100	122	
3. FREQUENCY OF PROPERTY LOSSES (CRIME)		3		-	3	100	3	3				
4. SEVERITY OF PROPERTY LOSSES (CRIME)		40		-	40	100	40	40				
5. FREQUENCY OF LIAB CLAIMS UP TO \$10,000		220	318	+	98	45	220	325	+	105	48	
6. SEVERITY OF LIAB CLAIMS UP TO \$10,000		400	394	-	6	2	400	400				
7. FREQUENCY OF AUTO LIABILITY CLAIMS		260	235	-	25	10	260	260				
8. SEVERITY OF AUTO LIABILITY CLAIMS		350	325	-	25	7	350	350				
PART III: PROGRAM TARGET GROUP												
1. NO. OF STATE DEPARTMENTS & AGENCIES		20	20				20	20				
2. NO. OF STATE OFFICIALS & EMPLOYEES		47,400	47,400				47,400	47,400				
3. STATE BLDGS & CONTENTS (\$/MILLION)		12,000	12,000				12,000	12,000				
4. NO. OF STATE VEHICLES		4,700	5,000	+	300	6	4,500	5,000	+	500	11	
PART IV: PROGRAM ACTIVITIES												
1. NO. OF PROPERTY LOSSES PROCESSED.		90	151	+	61	68	90	90				
2. NO. OF PROPERTY LOSSES (CRIME) PROCESSED.		2		-	2	100	2	2				
3. NO. OF LIABILITY INCIDENTS REPORTED.		120	70	-	50	42	130	130				
4. NO. OF LIABILITY CLAIMS PROCESSED.		725	1,062	+	337	46	725	725				
5. NO. OF AUTOMOBILE ACCIDENTS REPORTED		300	320	+	20	7	260	260				
6. NO. OF AUTO LIABILITY CLAIMS PROCESSED		200	380	+	180	90	175	200	+	25	14	

VARIANCE REPORT NARRATIVE
FY 05 and FY 06

11 03 07 02
AGS 203

PROGRAM TITLE: Risk Management

Part I - EXPENDITURES AND POSITIONS

The variance in FY 2005-06 1st quarter expenditures results from not receiving the expected request to transfer funds for a large fire loss. The expected increase in expenditures for FY 2005-06 results from expected payments on large property losses.

Part II - MEASURES OF EFFECTIVENESS

In Item 2, the severity of property losses in FY 2004-05 was more than expected due to expenditures due to a large fire loss. A variance is expected in FY 2005-06 resulting from that large property loss.

A variance in the frequency of property losses (crime) in Item 3 for was noted for FY 2004-05 since no claims were filed. No variance is expected for FY 2005-06. The severity of property losses (crime) in Item 4 for FY 2004-05 was less than expected since no claim was incurred. No variance is expected in FY 2004-05.

The variance in the frequency of liability claims for FY 2004-05, in item 5, was due to an increase in claims related to road condition. A variance is also expected during FY 2005-06. In Item 6, there is no significant variance. No variance is expected for FY 2005-06.

No significant variance in the frequency of paid auto claims in Item 9 for FY 2004-05. No variance is expected for FY 2005-06. In Item 10, there was no significant variance in the severity of auto claims in FY 2004-05. No variance in the frequency of auto claims is expected during FY 2005-06.

Part III - PROGRAM TARGET GROUP

There are no significant variances in the program target group.

Part IV - PROGRAM ACTIVITIES

The variance in the number of property losses processed in Item 1 for FY 2004-05 was due to the closing of older files. In Item 2, the variance for property loss (crime) for FY 2004-05 resulted since no loss was paid. No variance is expected during FY 2005-06. In Item 3, the variance in the number of liability incidents reported during FY 2004-05 was due to a decrease of reporting of incidents by the departments. No variance in the number of liability incidents is expected during FY 2005-06.

The variance in the number of liability claims processed during FY 2004-05 in Item 4 was due to an increase in claims submitted resulting from road conditions. No variance is expected in FY 2005-06.

There was no significant variance in the number of auto accidents reported in Item 5 for FY 2004-05. No variance is expected during FY 2005-06. In Item 6, the variance in the number of auto claims processed for FY 2004-05 resulted from the processing of older claims. A variance is expected in FY 2005-06 resulting in the processing of other older claims.

STATE OF HAWAII

PROGRAM TITLE:

LAND SURVEY

PROGRAM-ID:

AGS - 211

PROGRAM STRUCTURE NO: 11030703

VARIANCE REPORT

REPORT V61

11/22/05

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES												
OPERATING COSTS												
POSITIONS	17.0	14.0	-	3.0	18	17.0	14.0	-	3.0	18	17.0	17.0
EXPENDITURES	1,082	729	-	353	33	273	223	-	50	18	833	819
											-	14
												2
TOTAL COSTS												
POSITIONS	17.0	14.0	-	3.0	18	17.0	14.0	-	3.0	18	17.0	17.0
EXPENDITURES	1,082	729	-	353	33	273	223	-	50	18	833	819
											-	14
												2
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. % OF REQUESTS FOR FIELD SURVEYS COMPLETED					100	100			100	100		
2. % OF REQUESTS FOR DESCRIPTIONS OF LANDS MET					60	88	+	28	47	60	60	
3. AVE TIME TO COMPLETE PROCESSING OF LC & FP MAPS					15	15				15	15	
4. AVE TIME FROM SUBMISSN TO COMPL PROCESSG (DAYS)					10	10				10	10	
5. AVE TIME TO COMPLETE RESEARCH, FILE REPORT					40	40				40	40	
PART III: PROGRAM TARGET GROUP												
1. STATE-OWNED LANDS INCL SCH(NO OF REQ-FIELD SURVEY)					25	14	-	11	44	25	25	
2. STATE-OWNED LANDS INCL SCH(NO OF REQ FOR DESCRIP)					110	221	+	111	101	110	110	
3. OWNERS OF LD CT & OTHER LANDS(TOTAL NO MAPS RECD)					310	208	-	102	33	310	310	
4. OWNERS OF BEACHFRONT PROPRTY(TTL NO CERT REQ RECD)					200	140	-	60	30	200	200	
PART IV: PROGRAM ACTIVITIES												
1. NO OF REQUESTS FOR FIELD SURVEYS COMPLETED					23	14	-	9	39	23	23	
2. NO OF REQUESTS FOR DESCRIPTION OF LANDS COMPLETED					60	194	+	134	223	60	60	
3. NO OF LD AND FP MAPS COMPLETED					250	231	-	19	8	250	250	
4. NO OF SHORELINE CERTIFICATIONS COMPLETED					180	142	-	38	21	180	180	

VARIANCE REPORT NARRATIVE
FY 05 and FY 06

11 03 07 03
AGS 211

PROGRAM TITLE: Land Survey

PART I – EXPENDITURES AND POSITIONS

For FY 2004-05, the position variance is due to the vacant Land Boundary Surveyor IV, Land Survey Administrator and Duplicating Machine Operator III. Variance for the expenditures is the result of the vacant Land Boundary Surveyor IV, Land Survey Administrator and Duplicating Machine Operator III.

The position variance for the first quarter of FY 2005-06 is due to the vacant Duplicating Machine Operator III and Land Boundary Surveyor III and V positions. The variance for the first quarter expenditures is the result of the vacant Duplicating Machine Operator III and Land Boundary Surveyor III and V positions.

For the last three quarters of FY 2005-06 there is no significant variance in positions or expenditures.

PART II – MEASURES OF EFFECTIVENESS

For FY 2004-05, there is no variance for items 1, 3, 4 and 5.

For FY 2004-05, the variance for item 2 is the result of overtime funding from requesting agencies.

For FY 2005-06, there is no variance.

PART III – PROGRAM TARGET GROUP

For FY 2004-05, the variance for item 1 is the result of a decrease in requests from government agencies. The variance for item 2 is the result of an increase in requests from government agencies. The variance for items 3 and 4 is the result of a decrease in requests from private land owners.

For FY 2005-06, there is no variance.

PART IV – PROGRAM ACTIVITIES

For FY 2004-05, the variance for item 1 is the result of a decrease in requests from requesting government agencies. The variance for item 2 is the result of an increase in requests and overtime funding from requesting government agencies. The variance for items 3 and 4 is the result of a decrease in requests from private land owners beyond Survey Division's control.

For FY 2005-06, there is no variance.

STATE OF HAWAII
PROGRAM TITLE:

OFFICE LEASING

VARIANCE REPORT

REPORT V61
11/22/05

PROGRAM-ID:

AGS - 223

PROGRAM STRUCTURE NO: **11030704**

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES												
OPERATING COSTS												
POSITIONS	4.0	4.0			4.0	4.0			4.0	4.0		
EXPENDITURES	17,292	17,231	-	61	4,893	4,888	-	5	12,208	12,216		8
TOTAL COSTS												
POSITIONS	4.0	4.0			4.0	4.0			4.0	4.0		
EXPENDITURES	17,292	17,231	-	61	4,893	4,888	-	5	12,208	12,216		8
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. # LEASING SVCS REQUESTS PROC AS % REQ RECEIVED					98	98			98	98		
2. AV # DAYS FROM REQUEST TO EXECUTED LEASE					195	195			195	195		
3. # LEASE PAYMTS TO VENDORS COMPL BY PAYMT DUE DATE					1,956	1,852	-	104	5	1,956	1,956	
PART III: PROGRAM TARGET GROUP												
1. TOTAL NUMBER OF STATE DEPARTMENTS OR AGENCIES					16	16			16	16		
PART IV: PROGRAM ACTIVITIES												
1. NO. OF REQUESTS FOR OFFICE LEASING SERVICES					50	26	-	24	48	50	35	- 15 30
2. NO. OF OFFICE LEASES CONSUMMATED					35	34	-	1	3	35	35	
3. NO. OF OFFICE LEASE PAYMENTS COMPLETED					1,956	1,852	-	104	5	1,956	1,956	

VARIANCE REPORT NARRATIVE
FY 05 and FY 06

11 03 07 04
AGS 223

PROGRAM TITLE: Office Leasing

Part I - EXPENDITURES AND POSITIONS

The reason for the \$61,513 variance in actual expenditures for FY 2004-05 is primarily due to the lapsing of administrative budget restrictions.

There is no significant variance for 1st quarter expenses for FY 2005-06.

There is no variance in the budgeted versus actual positions filled for FY 2004-05 and for the remaining 3 quarters of FY 2005-06.

There is no significant variance in estimated expenditures for the last 3 quarters of FY 2005-06.

Part II - MEASURES OF EFFECTIVENESS

There is no variance for Item 1 and Item 2. The difference in Item 3 for FY 2004-05 is because the planned number of lease payments is overstated. No significant variance is anticipated for FY 2005-06.

Part III - PROGRAM TARGET GROUP

There is no variance in the number of state departments or agencies which the program serviced for FY 2004-05, and no change is expected for FY 2005-06.

Part IV - PROGRAM ACTIVITIES

The variance in Item 1 is due to the number of requests for office leasing services in FY 2004-05 being overstated, and because of budgetary restrictions placed on departments. We anticipate that there will be a greater number of lease requests for FY 2005-06 since there were no budgetary restrictions placed on departments this year.

There is no significant variance in Item 2 primarily because staff overtime work was authorized (due to the abolishment of a Leasing Specialist position in FY 04) to increase productivity for completing lease negotiations. There is no variance anticipated for the remaining 3 quarters of FY 2005-06.

For Item 3, the variance for FY 2004-05 is due primarily to the number of lease payments being overstated. There is no variance expected for FY 2005-06 since the number of requests for new lease space is anticipated to increase, thus requiring additional lease rental payments for the year.

STATE OF HAWAII

PROGRAM TITLE:

VARIANCE REPORT

FACILITIES CONSTRUCTION AND MAINTENANCE

REPORT V61

11/22/05

PROGRAM-ID:

PROGRAM STRUCTURE NO: 110308

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06						
	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES															
OPERATING COSTS															
POSITIONS															
EXPENDITURES															
TOTAL COSTS															
POSITIONS															
EXPENDITURES															
					FISCAL YEAR 2004-05					FISCAL YEAR 2005-06					
					PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%	
PART II: MEASURES OF EFFECTIVENESS					100	95	-	5	5	100	100				
1. AV PRE-BID CONSTRUCTION EST AS % AV ACTUAL BID-PRC					1	.66				1	1				
2. AV VAR BTW ORG EST CMPL DATE & ACT CONST CMPL DATE					3	1.58	-	1	33	3	3				
3. AV COST NON-USER CHG ORDERS AS % AV ACT CONST COST					80	80				80	80				
4. OCCUPANT'S EVAL OF CUSTODIAL SERVICES					100	100				100	100				
5. % PROGRAM PROJS CMPLTD W/IN SCHDL TIMETBLE					100	100				100	100				
6. % EMERG REPRS & ALTRTNS REQST RESP TO W/IN 48 HRS					100	100				100	100				

Intermediate Level Program
No Narrative
(See Lowest Level Programs for Explanation of Variances)

STATE OF HAWAII

PROGRAM TITLE:

CONSTRUCTION

PROGRAM-ID:

AGS - 221PROGRAM STRUCTURE NO: **11030801****VARIANCE REPORT**

REPORT V61

11/22/05

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES												
OPERATING COSTS												
POSITIONS	17.0	15.0	-	2.0	12	15.0	13.0	-	2.0	13	15.0	15.0
EXPENDITURES	5,114	2,752	-	2,362	46	1,222	408	-	814	67	3,791	4,605
											814	21
TOTAL COSTS												
POSITIONS	17.0	15.0	-	2.0	12	15.0	13.0	-	2.0	13	15.0	15.0
EXPENDITURES	5,114	2,752	-	2,362	46	1,222	408	-	814	67	3,791	4,605
											814	21
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. AVER PRE-BID CONST EST AS % AVER BID PRICE					100	95	-	5	5	100	100	
2. AVER VARIANCE BETW ORIG EST & ACT CONST COMPL DATE					1	.66				1	1	
3. AVER VARIANCE BETW ORIG EST & ACT BID OPENING DATE					3	1.25	-	1	33	3	3	
4. AV COST NON-USER CHG ORDERS AS % AV ACT CONST COST					3	1.58	-	1	33	3	3	
PART III: PROGRAM TARGET GROUP												
1. CAPITAL IMPROV APPROPRIATIONS (IN \$100,000)					2,000	2,343	+	343	17	2,000	1,482	- 518 26
2. REPAIRS & MAINTENANCE OF PUBLIC SCHOOLS (\$100,000)					20	18	-	2	10	20		- 20 100
3. PUBLIC BLDGS, REPAIRS & ALTERATIONS (IN \$100,000)					2	.96	-	1	50	2	4.4	+ 2 100
PART IV: PROGRAM ACTIVITIES												
1. TTL COSTS OF FAC OR PROJECT UNDER DESIGN (\$MILL)					500	350	-	150	30	500	135	- 365 73
2. PROJ UNDER CONSTRUCTION DURING FY (EST COST \$MILL)					300	182	-	118	39	300	141	- 159 53

VARIANCE REPORT NARRATIVE
FY 05 and FY 06

11 03 08 01
AGS 221

PROGRAM TITLE: Construction

Part I - EXPENDITURES AND POSITIONS

The variances in positions for FY 2004-05 and for the first quarter of FY 2005-06 are due to vacancies in two general funded positions. No variance in positions is anticipated for the three quarters ending 6/30/06 ending FY 2005-06 as one position has been filled and the other is under recruitment.

The variance in expenditures for FY 2004-05 is due in part to salary savings from the two vacant general funded positions and actual revolving fund expenditures that were lower than the budgeted expenditure ceiling.

For the first quarter of FY 2005-06, the variance in expenditures is attributed to the two vacancies and the less than budgeted actual revolving fund expenditures for CIP project-related costs resulting from the transfer of projects, funding and 45 staff positions (43 CIP-funded positions, 2 general funded positions), to the Department of Education on July 1, 2005, pursuant to the provisions of Act 51, SLH 2004. In the three quarters ending 6/30/06, the estimated amount includes funds from the unspent first quarter allotment.

Part II - MEASURES OF EFFECTIVENESS

The variance in Item 1 indicates that bids received in FY 2004-05 were on the average 5% higher than pre-bid construction estimates, showing a shift in the competitive bidding market from the recent weaken economy post-September 11, 2001 downturns, during which time many of the pre-bid estimates were determined. Although the current outlook for the State's economy is positive and construction bid prices are likely to increase, no variance in the measure for FY 2005-06 is planned at this time.

The variance for Item 2 in FY 2004-05 reflects program efficiency in completing

construction projects on the average of .66 months later, or less than one month later than the estimated completion date of 3 months later.

The Item 3 variance in FY 2004-05 also indicates efficiency in that bids were opened 2 months later rather than the estimated 3 months delay from the original estimated dates.

The variance for Item 4 in FY 2004-05 is attributed to increased program oversight before and during construction that reduced the average cost of non-user change orders from the planned 3% of the average actual construction cost to 1.6%.

Part III - PROGRAM TARGET GROUP

The variance for Item 1 for FY 2004-05 for Capital Improvement Appropriations is due to an underestimation of legislative funding. In FY 2005-06, the decrease is attributed to the transfer of all DOE projects to the DOE per Act 51.

The variances in Item 2 reflect a transition year for public schools repairs and maintenance projects during FY 2004-05 in which the DOE managed a portion of the funds, and shows total management of the R&M function under DOE purview after 6/30/05.

Item 3 variances for both years are due to actual and anticipated funds for repairs and alterations of public buildings projects delegated to the program by the Central Services Division. FY 2005-06's increase to the program is due to the transfer of in-house CSD staff to the DOE and the focus on upgrading aging state buildings.

Part IV - PROGRAM ACTIVITIES

The variances in Items 1 and 2 for FY 2004-05 and FY 2005-06 are due to the transfer of DOE projects and an overestimation in planned costs.

STATE OF HAWAII

PROGRAM TITLE:

PROGRAM-ID:

PROGRAM STRUCTURE NO: 11030802

CUSTODIAL SERVICES**AGS - 231****VARIANCE REPORT**

REPORT V61

11/22/05

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES												
OPERATING COSTS												
POSITIONS	154.5	146.5	-	8.0	5	155.5	149.5	-	6.0	4	155.5	155.5
EXPENDITURES	12,212	12,222	10			4,421	4,411	10			10,111	10,304
											193	2
TOTAL COSTS												
POSITIONS	154.5	146.5	-	8.0	5	155.5	149.5	-	6.0	4	155.5	155.5
EXPENDITURES	12,212	12,222	10			4,421	4,411	10			10,111	10,304
											193	2
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. SERVICE EVALUATIONS FROM INTERNAL INSPECTIONS					80	80			80	80		
2. OCCUPANT'S EVALUATION OF CUSTODIAL SERVICES					80	80			80	80		
PART III: PROGRAM TARGET GROUP												
1. TOTAL ASSIGNED BUILDINGS					78	78			78	78		
PART IV: PROGRAM ACTIVITIES												
1. TOTAL NUMBER OF WORK STATIONS (JANITOR II)					132	132			132	132		
2. NUMBER OF SQUARE FEET SERVICED (IN MILLIONS)					2.7	2.7			2.7	2.7		

VARIANCE REPORT NARRATIVE
FY 05 and FY 06

11 03 08 02
AGS 231

PROGRAM TITLE: Custodial Services

Part I - EXPENDITURES AND POSITIONS

There is no significant variance in expenditures for Fiscal Year 2004-05. The variance in the First Quarter for Fiscal Year 2005-2006 is insignificant and the variance for the remaining three quarters of Fiscal Year 2005-06 is primarily due to collective bargaining increases and expenditure of 1st Quarter reversions.

A variance of 8 positions for the Fiscal Year 2004-2005 and 6 positions for the First Quarter of Fiscal Year 2005-06 is due to normal attrition. Based on health and safety requirements, the program plans to fill all of its vacant positions by the end of the fiscal year.

Part II - MEASURES OF EFFECTIVENESS

Based on the results of an annual customer satisfaction survey and internal inspections, there is no variance in the measures of effectiveness.

Part III - PROGRAM TARGET GROUPS

There is no variance in the Program Target Groups.

Part IV - PROGRAM ACTIVITIES

There is no variance in Program Activities.

STATE OF HAWAII

PROGRAM TITLE:

GROUNDS MAINTENANCE**VARIANCE REPORT**

REPORT V61

11/22/05

PROGRAM-ID:

AGS - 232PROGRAM STRUCTURE NO: **11030803**

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES												
OPERATING COSTS												
POSITIONS	40.5	36.5	-	4.0	10	39.5	35.5	-	4.0	10	39.5	39.5
EXPENDITURES	1,322	1,258	-	64	5	375	328	-	47	13	1,011	1,107
											96	10
TOTAL COSTS												
POSITIONS	40.5	36.5	-	4.0	10	39.5	35.5	-	4.0	10	39.5	39.5
EXPENDITURES	1,322	1,258	-	64	5	375	328	-	47	13	1,011	1,107
											96	10
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. EVALUATIONS FROM INTERNAL INSPECTIONS					85	85			85	85		
PART III: PROGRAM TARGET GROUP												
1. TOTAL NUMBER OF FACILITIES					119	119			119	119		
PART IV: PROGRAM ACTIVITIES												
1. NUMBER OF GROUNDSKEEPING POSITIONS					34	34			34	34		
2. TOTAL ACREAGE SERVICED					106.3	106.3			106.3	106.3		
3. NUMBER OF REFUSE COLLECTION SITES					28	28			28	28		

VARIANCE REPORT NARRATIVE
FY 05 and FY 06

11 03 08 03
AGS 232

PROGRAM TITLE: Grounds Maintenance

Part I - EXPENDITURES AND POSITIONS

The variance in expenditures for Fiscal Year 2004-05 is due to savings from vacant positions offset by equipment purchase. The variance for the First Quarter of Fiscal Year 2005-06 is due to vacant positions pending the outcome of program reorganization and normal attrition. For the remaining three quarters, the variance is due to collective bargaining increases and expenditure of 1st Quarter reversions.

A variance of 4 positions for the Fiscal Year 2004-2005 and for the First Quarter of Fiscal Year 2005-06 is due to normal attrition. Based on operational requirements, the program plans to fill all of its vacant positions by the end of the fiscal year to maintain a current level of service.

Part II - MEASURES OF EFFECTIVENESS

There is no variance in the Measures of Effectiveness.

Part III - PROGRAM TARGET GROUPS

There is no variance in the Program Target Groups.

Part IV - PROGRAM ACTIVITIES

There is no variance in Program Activities.

STATE OF HAWAII
PROGRAM TITLE:

BUILDING REPAIRS AND ALTERATIONS

VARIANCE REPORT

REPORT V61
11/22/05

PROGRAM-ID: AGS - 233

PROGRAM STRUCTURE NO: 11030804

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES												
OPERATING COSTS												
POSITIONS	30.0	26.0	-	4.0	13	29.0	25.0	-	4.0	14	29.0	29.0
EXPENDITURES	2,561	2,488	-	73	3	646	588	-	58	9	1,918	2,006
											88	5
TOTAL COSTS												
POSITIONS	30.0	26.0	-	4.0	13	29.0	25.0	-	4.0	14	29.0	29.0
EXPENDITURES	2,561	2,488	-	73	3	646	588	-	58	9	1,918	2,006
											88	5
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. % OF PROGRAM PROJECTS COMPLETED WITHIN TIMETABLE					100	100			100	100		
2. % EMERGENCY REP & ALTERATNS RESPONDED TO IN 48 HRS					100	100			100	100		
PART III: PROGRAM TARGET GROUP												
1. TOTAL NUMBER OF ASSIGNED STATE BUILDINGS					164	164			164	164		
PART IV: PROGRAM ACTIVITIES												
1. TTL NO. OF NORMAL REPAIRS & ALTERATIONS PROJECTS					3,300	3,253	-	47	1	3,300	3,300	
2. TTL NO. OF EMERGENCY PROJECTS					1,000	989	-	11	1	1,000	1,000	

VARIANCE REPORT NARRATIVE
FY 05 and FY 06

11 03 08 04
AGS 233

PROGRAM TITLE: Building Repairs and Alterations

Part I - EXPENDITURES AND POSITIONS

There is no significant variance in expenditures for Fiscal Year 2004-05. The variance in the First Quarter for Fiscal Year 2005-06 is due to some In-House Special R&A projects being deferred to the 2nd Quarter. For the remaining three quarters, the variance is due to expenditure of 1st Quarter reversions and collective bargaining increases.

A variance of 4 positions for the Fiscal Year 2004-2005 and 4 positions for the First Quarter of Fiscal Year 2005-06 is due to normal attrition. Based on program operational requirements, the program plans to fill all of its vacant positions by the end of the fiscal year.

Part II - MEASURES OF EFFECTIVENESS

There is no variance in the Measures of Effectiveness.

Part III - PROGRAM TARGET GROUPS

There is no variance in the Program Target Groups.

Part IV - PROGRAM ACTIVITIES

There is no significant variance in Program Activities.

STATE OF HAWAII

PROGRAM TITLE:

PURCHASING AND SUPPLIES**VARIANCE REPORT**

REPORT V61

11/22/05

PROGRAM-ID:

PROGRAM STRUCTURE NO: **110309**

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES												
OPERATING COSTS												
POSITIONS	26.0	21.0	-	5.0	19	26.0	22.0	-	4.0	15	26.0	26.0
EXPENDITURES	2,752	2,327	-	425	15	808	708	-	100	12	2,019	1,790
											-	229
												11
TOTAL COSTS												
POSITIONS	26.0	21.0	-	5.0	19	26.0	22.0	-	4.0	15	26.0	26.0
EXPENDITURES	2,752	2,327	-	425	15	808	708	-	100	12	2,019	1,790
											-	229
												11
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. TOTAL PRICE LIST PROCUREMENT DIFFERENTIALS (\$000)					3,400	2,236	-	1,164	34	3,400	3,400	
2. TOTAL SERVICE PROCUREMENT DIFFERENTIALS (\$000)					4,100	3,745	-	355	9	3,000	3,250	+
											250	8

Intermediate Level Program
No Narrative
(See Lowest Level Programs for Explanation of Variances)

VARIANCE REPORT NARRATIVE
FY 05 and FY 06

11 03 09 01
AGS 240

PROGRAM TITLE: State Procurement

PART I - EXPENDITURES AND POSITIONS

No significant variances for FY 05 and FY 06 for general funded expenditures but a 24% variance occurred with five positions being vacant for FY 05 and a 19% variance with four positions being vacant for the first quarter of FY 06. Two vacant positions should be filled by the end of November 2005 and the two remaining vacancies are expected to be filled by May 2006.

PART II - MEASURES OF EFFECTIVENESS

For items 2 and 3, the variances in FY 05 were due to the decrease in the dollar value of procurements. With the hiring of additional procurement specialists, the dollar value of procurements is expected to rise in FY 06.

The value of property added to the inventory in item 5 was significantly higher than forecasted for FY 05 due to the addition of \$643 million in assets by the Department of Transportation that was complying with new accounting standards. Similar results are not expected in FY 06.

No significant variances for items 1, 4, 6, 7 and 8 for FY 05 and FY 06.

PART III - PROGRAM TARGET GROUP

For item 4, the number of agencies issuing requests for proposals decreased in FY 05. Similar results are expected in FY 06.

No significant variances for items 1, 2 and 3 for FY 05 and FY 06.

PART IV - PROGRAM ACTIVITIES

The variances for items 2 and 3 for FY 05 were primarily due to the lack of purchasing specialists. A total of 27 requests for procurements from the agencies were returned without action. With the recent hiring of two specialists and the pending hiring of a third specialist, the number of awards should be significantly higher in FY 06.

For item 5, fewer items were audited and processed than forecasted for FY 05, probably due to smaller number of new equipment purchases. Similar results are expected in FY 06.

For item 6, the number of request for proposals in FY 05 did not decrease as forecasted but remained relatively unchanged from FY 04. Similar results are expected for FY 06.

No significant variances for items 1 and 4 for FY 05 and FY 06.

STATE OF HAWAII
PROGRAM TITLE:

SURPLUS PROPERTY MANAGEMENT

VARIANCE REPORT

REPORT V61
11/22/05

PROGRAM-ID:

AGS - 244

PROGRAM STRUCTURE NO: **11030902**

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS POSITIONS EXPENDITURES												
OPERATING COSTS POSITIONS EXPENDITURES	5.0 1,709	5.0 1,336	- 373	22	5.0 527	5.0 432	- 95	18	5.0 1,200	5.0 1,000	- 200	17
TOTAL COSTS POSITIONS EXPENDITURES	5.0 1,709	5.0 1,336	- 373	22	5.0 527	5.0 432	- 95	18	5.0 1,200	5.0 1,000	- 200	17
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. SURPLUS PROPERTY TRANSFERRED TO DONEES (\$1000)					5,500	7,213	+ 1,713	31	5,500	5,500		
2. RATIO SVS FEE OVER PROPERTY TRANSFER VALUE (%)					4.5	3.7			3.6	3.6		
3. ACTUAL DONEES AS % OF ELIGIBLE DONEES					83	83			84	83	- 1	1
PART III: PROGRAM TARGET GROUP												
1. NON-PROFIT TAX-EXMPT EDUC & PUBLIC HTH INSTUTNS					410	410			426	410	- 16	4
2. PUBLIC AGENCY THAT SERVES OR PROMOTES PUB PURPOSE					24	24			24	24		
3. 8(A) BUSINESS DEV/SMALL DISADVANTAGED BUSINESSES					300	300			330	305	- 25	8
PART IV: PROGRAM ACTIVITIES												
1. FED PERSONAL PROP RECEIVED (LINE ITEMS)					2,190	1,853	- 337	15	1,850	1,850		
2. FED PERSONAL PROP DONATED (LINE ITEMS)					3,000	2,556	- 444	15	3,100	2,800	- 300	10
3. ACQ OF STATE PROP FOR UTIL/SALE (LINE ITEMS)					100	44	- 56	56	180	50	- 130	72
4. DIST OF STATE PROP FOR REUTIL (LINE ITEMS)					155	87	- 68	44	155	90	- 65	42
5. STATE PROP DISP OF BY PUBLIC SALE (LINE ITEMS)												

VARIANCE REPORT NARRATIVE
FY 05 and FY 06

11 03 09 02
AGS 244

PROGRAM TITLE: Surplus Property Management

PART I - EXPENDITURES AND POSITIONS

No significant variances for FY 05 and FY 06 for positions. However, expenditures in FY 05 were below the program's budget ceiling because vehicles were not available for purchase from the Federal Government that met the requirements of donees needing vehicles. Similar results are expected in FY 06 but not in the out years.

PART II - MEASURES OF EFFECTIVENESS

For item 1 for FY 05, several high valued items were received which significantly raised the value of surplus property received. Examples include a boat, forklifts, scanners, trucks and trailers. Return to historical transfer values is forecasted for FY 06.

For item 2 for FY 05, high valued items were issued free of service and handling fees. Items include property transferred from the U.S. Navy that were used for the clean-up of Kahoolawe, scanners transferred to the Honolulu Police Department and barracks furniture to be distributed to organizations supporting the homeless. Since physical movement of the property was assumed by the gaining organizations and only the transfer documentations prepared by the Surplus Property Management Office, no service and handling fees were assessed. Trend is expected to continue in FY 06.

No significant variances for item 3 for FY 05 and FY 06.

PART III - PROGRAM TARGET GROUP

No significant variances for items 1, 2 and 3 for FY 05 and FY 06.

PART IV - PROGRAM ACTIVITIES

For items 1 and 2 for FY 05, less line items were received from the Federal Government and subsequently less items were available for transfer to donees. Similar results are expected for FY 06.

For items 3 and 4, less line items were received from State agencies and similarly less items were distributed to donees. The small number of items received for reutilization can be attributed to the success of the Excess State Property List and the efforts of personnel assigned to the Inventory Management Branch of the State Procurement Office. Similar results are expected in FY 06.

No significant variance for FY 05 and FY 06 for item 5.

STATE OF HAWAII

PROGRAM TITLE:

MOTOR POOL

PROGRAM-ID:

AGS - 251

PROGRAM STRUCTURE NO: 110310

VARIANCE REPORT

REPORT V61

11/22/05

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06						
	BUDGETED	ACTUAL	±	CHANGE	%	BUDGETED	ACTUAL	±	CHANGE	%	BUDGETED	ESTIMATED	±	CHANGE	%
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES															
OPERATING COSTS															
POSITIONS	12.5	12.5				12.5	12.5				12.5	12.5			
EXPENDITURES	2,179	1,893	-	286	13	582	582				1,676	1,694		18	1
TOTAL COSTS															
POSITIONS	12.5	12.5				12.5	12.5				12.5	12.5			
EXPENDITURES	2,179	1,893	-	286	13	582	582				1,676	1,694		18	1
						FISCAL YEAR 2004-05				FISCAL YEAR 2005-06					
						PLANNED	ACTUAL	±	CHANGE	%	PLANNED	ESTIMATED	±	CHANGE	%
PART II: MEASURES OF EFFECTIVENESS															
1. AVERAGE OPERATING COST PER VEHICLE MILE (CENTS)						90	57	-	33	37	90	90			
2. TOTAL FLEET MILEAGE PER YEAR (HUNDRED THOUSAND)						22	22				22	22			
3. PERCENTAGE OF REVENUES OVER EXPENDITURES						96	114	+	18	19	96	114	+	18	19
4. ACCIDENTS PER 1,000,000 FLEET MILES						21	39	+	18	86	21	39	+	18	86
PART III: PROGRAM TARGET GROUP															
1. STATE AGENCIES UTILIZING MOTOR POOL & NON-MP VEH						21	21				21	21			
PART IV: PROGRAM ACTIVITIES															
1. NUMBER OF VEHICLES						330	331	+	1		330	380	+	50	15
2. MOTOR POOL FLEET RENTAL REVENUES (000)						1,980	1,849	-	131	7	1,980	1,936	-	44	2
3. OTHER NON-MOTOR POOL VEHICLE SERVICE REV (000)						185	381	+	196	106	185	381	+	196	106

VARIANCE REPORT NARRATIVE
FY 05 and FY 06

PROGRAM TITLE: Motor Pool

11 03 10
AGS 251

Part I - EXPENDITURES AND POSITIONS

In both fiscal years, there is no variance in positions. In Fiscal Year 2004-05, the variance in program expenditures was a result of savings from the "M" account. In Fiscal Year 2005-06, there is no significant variance in program expenditures.

Part II - MEASURES OF EFFECTIVENESS

In Fiscal Year 2004-05, the variance in item 1 was a result of decreased expenditures. In Fiscal Year 2005-06, we project no variance in item 1. No variance is expected in item 2 for both fiscal years. The variance of item 3 for both fiscal years is due to better than projected expected revenues. The variance of item 4 for both fiscal years is due to using a different definition of "accident" per 1,000,000 miles.

Part III - PROGRAM TARGET GROUP

There is no variance in item 1 for both fiscal years.

Part IV - PROGRAM ACTIVITIES

In Fiscal Year 2004-05, the variance in item 1 is considered insignificant. In Fiscal Year 2005-06, the variance in item 1 is due to the growth of the motor pool fleet. In both fiscal years, the variance in item 2 is considered insignificant.

In both fiscal years, the variance in item 3 is due to revenues from other non-motor pool vehicle services exceeded and is expected to exceed previous expectations.

STATE OF HAWAII
PROGRAM TITLE:

PARKING CONTROL

VARIANCE REPORT

REPORT V61
11/22/05

PROGRAM-ID: **AGS - 252**

PROGRAM STRUCTURE NO: **110311**

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06						
	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES															
OPERATING COSTS															
POSITIONS															
EXPENDITURES															
TOTAL COSTS															
POSITIONS															
EXPENDITURES															
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06						
					PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%	
PART II: MEASURES OF EFFECTIVENESS					105	103	-	2	2	105	103	-	2	2	
1. PERCENTAGE UTILIZATION OF PARKING SPACES					121	159	+	38	31	121	159	+	38	31	
PART III: PROGRAM TARGET GROUP					8,400	8,425	+	25		8,400	8,425	+	25		
PART IV: PROGRAM ACTIVITIES					6,175	6,189	+	14		6,175	6,189	+	14		
1. NO. OF SPACES FOR EMPLOYEES & PUBLIC					965	810	-	155	16	965	965				
2. NO. OF PARKING CITATIONS ISSUED (MONTHLY AVERAGE)					3,000	3,082	+	82	3	3,000	3,000				
3. EMPLOYEE PARKING & PUBLIC PARKING REVENUES (000)															

VARIANCE REPORT NARRATIVE
FY 05 and FY 06

PROGRAM TITLE: Parking Control

11 03 11
AGS 252

Part I - EXPENDITURES AND POSITIONS

In Fiscal Year 2004-05, the variance was a result of savings in payroll resulting from vacancies in two Parking & Security Officer I positions, savings from Repair & Maintenance projects. The position variance (2.00) is due to vacancies of two (2) Parking & Security Officer I positions.

In the first quarter of Fiscal Year 2005-06, there was no variance in expenditures. For the remaining three quarters ending 6/30/06 the variance is insignificant. The position variance is due to two (2.00) vacant Parking & Security Officer I positions. The program expects to fill both vacancies in Fiscal Year 2005-06.

Part II - MEASURES OF EFFECTIVENESS

In both fiscal years, the variance in item 1 is considered insignificant. Also, in both fiscal years, the variance in item 2 is due to the transfer of funds to Public Works for CIP.

Part III - PROGRAM TARGET GROUP

In both fiscal years, the variance is considered insignificant.

Part IV - PROGRAM ACTIVITIES

In both fiscal years, the variance in item 1 is considered insignificant.

In Fiscal Year 2004-05, the variance in item 2 is due to decreased enforcement due to two (2.00) vacant Parking & Security Officer I positions. The program expects to fill both Parking & Security Officer positions in Fiscal Year 2005-06.

In both fiscal years, the variance in item 3 is considered insignificant.

STATE OF HAWAII

PROGRAM TITLE:

RECORDS MANAGEMENT

VARIANCE REPORT

REPORT V61

11/22/05

PROGRAM-ID:

AGS - 111

PROGRAM STRUCTURE NO: 110312

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06								
	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED ESTIMATED		± CHANGE		%		
PART I: EXPENDITURES & POSITIONS																	
RESEARCH & DEVELOPMENT COSTS																	
POSITIONS																	
EXPENDITURES																	
OPERATING COSTS																	
POSITIONS																	
EXPENDITURES																	
TOTAL COSTS																	
POSITIONS																	
EXPENDITURES																	
						FISCAL YEAR 2004-05				FISCAL YEAR 2005-06							
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%		
PART II: MEASURES OF EFFECTIVENESS																	
1. % OF STATE RECORD SERIES UNDER CONTROL SCHEDULE						29	29				29	29					
2. RECORDS DISPOSED AS % SCHEDULED FOR DISPOSAL						95	72	-		23	24	95	95				
PART III: PROGRAM TARGET GROUP																	
1. VOL(CU FT)OF RECORDS IN STATE AGENCIES						479,218	479,218				503,179	503,179					
2. HISTORIC RECRDS IN STATE AGENCIES AT END FY(CU FT)						23,961	23,961				25,159	25,000	-		159	1	
3. REC IN ARCH WHICH SHOULD BE UNDER CONTROL(CU FT)						1,400	1,385	-		15	1	1,375	1,375				
4. RECORDS SERIES IN STATE AGENCIES						5,290	5,223	-		67	1	5,418	5,248	-		170	3
PART IV: PROGRAM ACTIVITIES																	
1. SCHEDULING RECORDS-RECORDS SERIES SCHEDULED						60	8	-		52	87	75	25	-		50	67
2. MICROFILMING RECORDS-(CU FT)FILMED						50	76	+		26	52	50	60	+		10	20
3. STORING RECORDS IN RECORDS CNTR(CU FT)STORED						39,000	41,569	+		2,569	7	39,000	40,000	+		1,000	3
4. RESEARCHERS USING REC UNDER DIV CONTROL(NO PRSN)						11,000	10,706	-		294	3	11,000	11,000				
5. CONT OF HIST REC BY AIDS(CU FT/PLACED UNDR CONTRL)						170	183	+		13	8	170	150	-		20	12

VARIANCE REPORT NARRATIVE
FY 05 and FY 06

11 03 12
AGS 111

PROGRAM TITLE: Records Management

Part I—EXPENDITURES AND POSITIONS

For FY 2004-2005, vacant Archivist III position accounts for the variance in position count. Archivist III position still vacant for first quarter of FY 2005-2006 as well as Secretary III, but expect to fill vacancies in 2nd quarter, so no variance reported for last three quarters. There are no significant variances in expenditures in fiscal year 2004-2005, the first quarter of fiscal year 2005-2006, or the remaining three quarters of fiscal year 2005-2006.

Part II—MEASURES OF EFFECTIVENESS

There is no variance in item 1 for FY 2004-2005 and none is anticipated for FY 2005-2006. The variance in item 2 for FY 2004-2005 reflects 23 percent fewer records eligible for disposition actually destroyed. Some agencies decided to delay disposal due to litigation and fiscal constraints. No variance anticipated for FY 2005-2006.

Part III—PROGRAM TARGET GROUPS

There are no variances for items 1 & 2 for FY 2004-2005 and none is anticipated for FY 2005-2006. The variance in item 3 for FY 2004-2005 is negligible. No variance anticipated for FY 2005-2006.

The variance in item 4 for FY 2004-2005 is minimal and the estimated variance for FY 2005-2006 reflects this adjustment.

Part IV—PROGRAM ACTIVITIES

There was a significant variance in item 1 for FY 2004-2005 as only 13 percent of anticipated records were scheduled. Anticipated schedules for Department of Hawaiian Home Lands and OHA (which has never been scheduled) were delayed due to lengthy discussions and unorganized files. A variance is anticipated for item 1 for FY 2005-2006 because one records analyst is on long-term sick leave and another staff is working on a special project.

Item 2 variance for FY 2004-2005 reflects available budget for contract filming. (As there is no longer a microfilming section we are contracting microfilming based on available budget.) The estimated variance for FY 2005-2006 reflects anticipated available budget for filming.

Item 3 variance for FY 2004-2005 indicates 2,596 cubic feet more records stored than estimated. Agencies transferred more records than anticipated and fewer records eligible for destruction were destroyed. We anticipate 40,000 cubic feet stored for FY 2005-2006.

There is no significant variance in item 4 for FY 2004-2005 and none is anticipated for FY 2005-2006.

The variance for item 5 for FY 2004-2005 is negligible despite the lack of one full time archivist for most of the period. The variance for item 5 for FY 2005-2006 is minimal and reflects anticipated archivist vacancy due to retirement in 12/2005.

STATE OF HAWAII

PROGRAM TITLE:

GENERAL ADMINISTRATIVE SERVICES VARIANCE REPORT

REPORT V61

11/22/05

PROGRAM-ID:

AGS - 901

PROGRAM STRUCTURE NO: 110313

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06						
	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES															
OPERATING COSTS															
POSITIONS															
EXPENDITURES															
TOTAL COSTS															
POSITIONS															
EXPENDITURES															
						FISCAL YEAR 2004-05				FISCAL YEAR 2005-06					
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS															
1. #INTEREST PMTS AS % TOTAL # SUM WRNT VOUCHER PMTS						0.18	.27				0.1	.18			
2. %INTERNAL VAC RECRUITMTS PROC W/IN 45 DAYS						85	90	+	5	6	90	90			
3. % OF DATA PROCESSING REQUESTS COMPLETED						89	97	+	8	9	96	90	-	6	6
PART III: PROGRAM TARGET GROUP															
1. DEPART ADMINISTRATION-NUMBER						1	1				1	1			
2. DIVISION-NUMBER						8	8				8	8			
3. ADMINISTRATIVE ONLY (ATTACHED AGENCIES) -NUMBER						5	7	+	2	40	5	7	+	2	40
4. EMPLOYEES (PERM/TEMP) - NUMBER															
5. SUMMARY WARRANT VOUCHERS PROCESSED - NUMBER						6,000	5,553	-	447	7	6,000	3,100	-	2,900	48
PART IV: PROGRAM ACTIVITIES															
1. RENDERS ADMINISTRATIVE SERVICES-PER CENT						100	100				100	100			
2. PROVIDES TECH AND CLER SUPPORT SERV-POSITIONS						39	41	+	2	5	39	36	-	3	8
3. # EMPLOYEES (FTE) PROCESSING PAYMENTS						8	8				8	6	-	2	25
4. # INTERNAL VAC RECRMT ANNOUNCMTS PROCESSED						140	127	-	13	9	100	80	-	20	20
5. # DATA PROCESSING REQUESTS PROCESSED						480	502	+	22	5	300	300			

VARIANCE REPORT NARRATIVE
FY 05 and FY 06

11 03 13
AGS 901

PROGRAM TITLE: General Administrative Services

PART I - EXPENDITURE AND POSITIONS

There are no significant variances in the number of positions for fiscal year 2004-05 or the first quarter and remaining three quarters of fiscal year 2005-06.

There are no significant variances in expenditures in fiscal year 2004-05 or the first quarter of fiscal year 2005-06. The variance in expenditures for the remaining three quarters of fiscal year 2005-06 is due to collective bargaining increases.

PART II - MEASURES OF EFFECTIVENESS

The increase in the number of interest payments as a percentage of the total number of summary warrant voucher payments is due to the lateness in payment processing by the Office of Elections and not due to delays in processing by the Administrative Services Office.

There are no significant variances for fiscal years 2004-05 and 2005-06 for items 2 and 3.

PART III - PROGRAM TARGET GROUP

There are no variances for fiscal years 2004-05 and 2005-06 for items 1 and 2.

The increase in the number of attached agencies in fiscal years 2004-05 and 2005-06 is attributed to the addition of the Wireless Enhanced 911 Board on July 1, 2004 and to correct the count for both years.

There is no significant variance for fiscal years 2004-05 and 2005-06 for item 4 or fiscal year 2004-05 for item 5. The decrease in item 5 is due to the transfer of the Oahu Physical Plant Operations and Maintenance to the Department of Education on July 1, 2005.

PART IV - PROGRAM ACTIVITIES

There is no variance for fiscal years 2004-05 and 2005-06 for item 1 or fiscal year 2005-06 for item 5.

There is no significant variance for fiscal year 2004-05 for items 2, 3, 4, and 5. The decrease in items 2, 3, and 4 for fiscal year 2005-06 is due to the transfer of the Oahu Physical Plant Operations and Maintenance to the Department of Education on July 1, 2005.

STATE OF HAWAII

PROGRAM TITLE:

GRANTS TO COUNTIES

VARIANCE REPORT

REPORT V61

11/23/05

PROGRAM-ID:

PROGRAM STRUCTURE NO: 110314

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES												
OPERATING COSTS												
POSITIONS												
EXPENDITURES					200	200			11,030	1,030	- 10,000	91
TOTAL COSTS												
POSITIONS												
EXPENDITURES					200	200			11,030	1,030	- 10,000	91
					FISCAL YEAR 2004-05				FISCAL YEAR 2005-06			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. NO MEASURES HAVE BEEN DEVELOPED FOR THIS PROGRAM					NA	NA			NA	NA		

Intermediate Level Program
No Narrative
(See Lowest Level Programs for Explanation of Variances)

STATE OF HAWAII

PROGRAM TITLE:

CITY & COUNTY OF HONOLULU

VARIANCE REPORT

REPORT V61

11/23/05

PROGRAM-ID:

SUB - 201

PROGRAM STRUCTURE NO: 11031401

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
<u>PART I: EXPENDITURES & POSITIONS</u>												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES												
OPERATING COSTS												
POSITIONS												
EXPENDITURES									4,200	200	- 4,000	95
TOTAL COSTS												
POSITIONS												
EXPENDITURES									4,200	200	- 4,000	95

VARIANCE REPORT NARRATIVE
FY 05 and FY 06

PROGRAM TITLE: City & County of Honolulu

11031401
SUB201

Part I – Positions and Expenditures

The special fund appropriation was not released due to legal questions on the use of those funds for county road repair.

STATE OF HAWAII

PROGRAM TITLE:

PROGRAM-ID:

PROGRAM STRUCTURE NO: 11031402

COUNTY OF HAWAII

SUB - 301

VARIANCE REPORT

REPORT V61

11/23/05

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES												
OPERATING COSTS												
POSITIONS												
EXPENDITURES									2,630	630	-	2,000 76
TOTAL COSTS												
POSITIONS												
EXPENDITURES									2,630	630	-	2,000 76

VARIANCE REPORT NARRATIVE
FY 05 and FY 06

PROGRAM TITLE: County of Hawaii

11031402
SUB301

Part I – Positions and Expenditures

The special fund appropriation was not released due to legal questions on the use of those funds for county road repair.

STATE OF HAWAII

PROGRAM TITLE:

PROGRAM-ID:

PROGRAM STRUCTURE NO:

COUNTY OF MAUI

SUB - 401

11031403

VARIANCE REPORT

REPORT V61

11/23/05

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES												
OPERATING COSTS												
POSITIONS												
EXPENDITURES									2,200	200	-	2,000 91
TOTAL COSTS												
POSITIONS												
EXPENDITURES									2,200	200	-	2,000 91

VARIANCE REPORT NARRATIVE
FY 05 and FY 06

PROGRAM TITLE: County of Maui

11031403
SUB401

Part I – Positions and Expenditures

The special fund appropriation was not released due to legal questions on the use of those funds for county road repair.

STATE OF HAWAII

PROGRAM TITLE:

COUNTY OF KAUAI

PROGRAM-ID:

SUB - 501

PROGRAM STRUCTURE NO: 11031404

VARIANCE REPORT

REPORT V61

11/23/05

	FISCAL YEAR 2004-05				THREE MONTHS ENDED 9-30-05				NINE MONTHS ENDING 6-30-06			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
<u>PART I: EXPENDITURES & POSITIONS</u>												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES												
OPERATING COSTS												
POSITIONS												
EXPENDITURES					200	200			2,000		- 2,000	100
TOTAL COSTS												
POSITIONS												
EXPENDITURES					200	200			2,000		- 2,000	100

VARIANCE REPORT NARRATIVE
FY 05 and FY 06

PROGRAM TITLE: County of Kauai

11031404
SUB501

Part I – Positions and Expenditures

The special fund appropriation was not released due to legal questions on the use of those funds for county road repair.

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